

University Senate Minutes

April 4, 2023

3:45pm – 5:00pm, Eberly Auditorium

- Chairperson Piper called the April 4, 2023 meeting of the University Senate to order at 3:45pm
- Minutes from the March 7, 2023 meeting were **APPROVED**
- Agenda items for the April 4, 2023 meeting were **APPROVED**

Reports and Announcements

A. President's Report:

- IUP Summer Utilities Savings Program Begins May 8 and was announced via an email from VP Fitzsimons yesterday morning. In Summer 2022 IUP saved about \$300,000 and for the 2022-2023 Winter break IUP saved about \$160,000. With more time to plan, we hope to save more this summer. There are many details, but most on-campus offices and buildings will be closed to the public on Fridays, with services still provided remotely. This allows for earlier utilities setbacks. It may also save some of you commuting costs. If you have questions, please talk to your supervisor.
- It's time for IUP to renew its Long-Range Facilities Master Plan for the Indiana campus and a process will start very soon to get input from the university community and external stakeholders. I know it's a busy time of year, but the hope is to get a lot of input before the end of the semester to keep the work team busy over the summer so that they can bring back recommendations in the fall.
- You may recall that the State System Board of Governors requested state budget increases of 3.8% in the base appropriations and an initial \$112 million in support of students in key areas of need in Pennsylvania, e.g., teachers and nurses. Governor Shapiro's budget proposes a 2% increase in the base appropriations and nothing more. During the House and Senate Appropriations Committee hearings in the last couple weeks, most legislators expressed strong support for the State System and suggested that the system needs more than Governor Shapiro's budget. While I don't expect final decisions to be made until late June, it's good to see such strong support. Please feel free to tell your legislators that an investment in IUP and the other State System universities is the best way to meet Pennsylvania's needs for workforce and an educated citizenry.
- I am pleased that it is starting to really feel like spring. I'm also sad to report that finals week starts in just less than a month. I encourage you to work hard but also to find some time outdoors to enjoy the beauty. While IUP's campuses remain in low COVID risk, I have noticed a lot more sniffles and other minor illnesses around us as our immune systems readjust to being back together. I thus feel obligated to say something I haven't said to you in a long time. Please don't forget to wash your hands!

B. Provost's Report:

Good afternoon, everyone. I have four updates to share with you this afternoon.

- We are making good progress on Middle States preparation. The Steering Committee, which consists of 27 members, created 14 working groups. We have a draft of the self-study design, and our liaison Paul Starkey will visit IUP on April 10 to provide feedback on the draft. I want to thank our Steering Committee Co-Chairs, Edel Reilly and Paula Stossel, as well as everyone on the Steering Committee and working groups.
- Research Week kicked off yesterday with a nice awards ceremony commending our colleagues, and a STEM Women's Summit last evening. The Scholars Forum will be held tomorrow from 9:00 a.m. to 1:00 p.m. in the KCAC followed by a Three-Minute Thesis competition from 1:30 to 3:00.
- We have three deans' searches in progress. Our most advanced is the Eberly College of Business search. The three finalists will be chosen this week and we will welcome them to campus next week. Please be watching your email for details of their visits.
 - The College of Education and Communications' dean's search will select finalists next week and the on-campus visits will be held beginning April 18 through 24.
 - The profile is being finalized for the School of Medicine's dean's search. The committee is meeting regularly and looking forward to having a finalist on campus by fall of 2023.
- Dawn Smith-Sherwood will be sending a survey via email to all faculty, staff, and managers regarding the ongoing Liberal Studies Re-Envisioning process. This survey will be available April 6 through 10. Your response will be appreciated. A separate survey will be sent later this month to all IUP students. The Liberal Studies Re-Envisioning Committee is seeking this input in advance of Paul Hanstedt's visit to campus on Thursday, April 13 from 3:30 to 5:00 p.m. in B10 Jane E. Leonard Hall. He is visiting IUP in collaboration with the Center for Teaching Excellence. His workshop is titled, "Creating Wicked Students: Re-Thinking Higher Education in the Post-Pandemic World."

FOR INFORMATION:

The Provost has accepted the recommendations for curriculum actions endorsed by the IUP-APSCUF Representative Council at their February 16, 2023, meeting as follows:

From the University-Wide Undergraduate Curriculum Committee:

- 1) New courses
 - BIOL 470 – Ecology Capstone
 - RESP 331 – Respiratory Care Equipment Lab
 - RESP 332 – Respiratory Care Equipment II Lab
- 2) The following new certificate was forwarded to the Council of Trustees for final approval:
 - Secondary English Education Certificate

- 3) The following program revisions were forwarded to the Council of Trustees for final approval:
- Respiratory Care, BS
 - Graphic Design and Illustration Track, Art Studio, BFA

From the University-Wide Graduate Curriculum Committee:

1. The following program revision was forwarded to the Council of Trustees for final approval:
- Career and Technical Administration, MEd

In response to the Senate recommendations from the March 7, 2023, meeting, I accept the following:

1. Undergraduate policy changes as follows:
- a. Bereavement-related Class Absences
 - b. Verification of Participation in Academically Related Activities Policy
 - c. Academic Integrity Policy

C. Chair's Report:

- I recently made the decision to retire on June 30!
- I am excited to report that Rachel Johnson is the recipient of the Elite 90 award for the 2023 NCAA Division II Swimming & Diving Championships. Rachel carries a perfect 4.0 GPA while earning her degree in hospitality management. The Elite 90, an award founded by the NCAA, recognizes the true essence of the student-athlete by honoring the individual who has reached the pinnacle of competition at the national championship level in their sport, while also achieving the highest academic standard among their peers.
- I am excited to report that Shagufta Haque will be serving as the Student Trustee next academic year.

D. Vice Chairperson's Report:

Student Government Association

- The Student Organization Assembly or SOA had its meeting on March 30 with 10 student organizations in attendance. There were two student guest speakers – Hector Linarez from Interfraternity Council presenting on DEI and how to make clubs network more across IUP as well as SGA IT senator, Matthew Green who presented on an app called Corq which is a convenient phone app version of Crimson Connect. There are filters to look for specific events and those events that can easily be added to your own calendar.
- SGA has organized five "Chat with the Deans" events for the academic colleges. ECOB had their event last week where Drs. Bharadwaj and Cook discussed the future of Eberly in terms of student exchange groups, updates with the ongoing dean search, and certifications offered in the upcoming semesters.

- There are four more “Chat with the Deans” events:

College of Health and Human Services	College of Arts and Humanities	College of Education and Communications	Kopchick College of Natural Sciences and Mathematics
Thursday, April 13	Thursday, April 6	Thursday, April 20	Wednesday, April 19
3:00 pm	4:00pm	3:30pm	5:00pm
JANE 209	JANE 104	Stouffer Auditorium	Weyandt 127

- For the Multicultural festival this year, SGA is having the Office of Social Equity and the Office of International Education as co-sponsors. It will take place on Friday, April 14 in the Oak Grove from 4-6pm with a rain location of Elkin Hall Great Room. There will be a variety of yard games and performances with many student organizations tabling as well. Please attend and encourage your colleagues and students to attend the multicultural representation at IUP.
- Finally, the SGA e-board members went to a PASSHE-wide student government conference at PennWest CalU two weeks ago. There were sessions where we talked about updates and issues from different universities across PASSHE. One of the most notable differences was that students get significant representation on the IUP faculty and staff senate, and we would just like to express how very grateful we are for being given this platform as students.

Graduate Student Assembly (GSA)

- The next monthly general meeting for the semester is Wednesday, April 12th.
- The GSA E-Board elections for the academic year 2023/2024 closed on March 31, 2023, 4:30pm, and the results are as follows:
 - Koga Chilume- President
 - Lakesha Smith- Vice President
 - Kelly Blankenbicker- Director of Public Relations
- The Graduate Student Spotlight series kicked off its first posts on March 24 and we have had some great responses and engagement on our social media platforms about the great things that graduate students are doing on and off campus.
- The GSA will also be collaborating with the Health and Wellness promotion on their FRESH CHECK DAY mental health fair on Tuesday, April 18, 1-5pm at the Oak Grove. Please stop by the GSA table as they share some great giveaway prizes. There is a chance that there will be goat yoga so please do stop by and encourage students to be part of this great event.

Standing Committee Reports

- **Rules Committee (Chair Decker)**

- Elections are slightly behind this year. Please check your email for the Senate roster. If your “S code” ends in a 1, your position is up for reelection or reappointment.
- Next meeting: April 11, 2023 @ 3:30pm in DAVIS 418

- **University-Wide Undergraduate Curriculum Committee (Chair Sechrist)**
 - Next meeting: April 11, 2023 @ 3:45pm in JANE 103

FOR INFORMATION:

The following were approved at the APSCUF Representative Council meeting on February 16, 2023:

1. Department of Biology—New Course, Course Revisions, Catalog Description Changes, Course Title Changes, and Modification of Prerequisites

a. New Course:

BIOL 470 - Ecology Capstone

Rationale: This course has been taught during the fall semester for several years as BIOL 490 -Field Studies, and we wish to formally differentiate the course from summer field courses that are also taught under the BIOL 490 umbrella. There are three main reasons to do so: (1) The BIOL 490 course description uses generic wording to cover several possible summer field courses, and we wish to revise the description to more accurately reflect the fall semester course; (2) the current course configuration lumping the fall course with summer courses is confusing to students; and (3) all BIOL 490 courses are currently listed on student transcripts under the ambiguous and unsatisfying title “Field Studies in Biology.” Creating a separate course will make the course selection process less confusing for students and advisors, and it will reduce ambiguity of descriptions in the course catalog and on student transcripts.

b. Course Revisions/Changes with Catalog Description Changes, Course Title Changes, and Modification of Prerequisites:

i. BIOL 463 - Freshwater Ecology

Rationale: Changing the course title from Limnology to Freshwater Ecology is intended to make the content and theme more immediately clear to students. Freshwater Ecology also implies a broader subject matter that it is hoped will be attractive to more students in Biology and other departments. Outcomes are updated to reflect the course as it will be taught by its new instructor.

ii. BIOL 490 - Field Studies in Ecology: (variables follow): Tropical Biodiversity and Sustainability; Ecology of Islands and Coastal Systems; Ecology of Tropical Montane Forests; Tropical Field Herpetology; Appalachian Biodiversity

Rationale: This course is being revised to include variable titles. This is a special topics field biology course that is typically associated with summer study away courses and has different topics and instructors, sometimes during the same semester. Students are allowed to take this course more than once for credit and grade if content is different. Adding variable titles will provide clarity in scheduling, registration, and transcript records by allowing clear differentiation between different course offerings rather than masking different study away courses under the same title (which can be repeated 2-3 times on some transcripts). A minor update to the Catalog Description is also included to make it more consistent with general catalog format and add information about varying topics. The prerequisite is going from variable depending on topic to none.

2. Department of English—New Certificate
Secondary English Education Certificate

Rationale: We are proposing the Secondary English Education Certificate while revising our BA English curriculum. This certificate will be available to students who are pursuing the English Education specialization within the BA English curriculum. We are proposing to combine our two current English BA tracks (Literature/Culture and Writing Studies) and our BS English Education into one English BA degree with multiple specializations. Students in the new English BA would then also do this English Education certificate option if they plan to become secondary English teachers.

This curriculum change is designed to accomplish the following: 1) Streamline the curriculum to offer multiple paths to degree completion. With reduced faculty resources, English Ed and English BA students have had trouble getting the courses they need. As part of this curriculum revision, we are building a course rotation that accommodates all of our students and their interests, makes core requirements clearer, and builds flexibility for students to get what they need to graduate. 2) Unify our students. Former BSED students (now BA + English Ed Certificate students), for example, will all take the capstone course along with other BA students. 3) Simplify advising for faculty and for students. With our English Education faculty down to two from formerly six, faculty who are not familiar with the English Education program requirements are now advising English Education students. With a combined BA program and this additional English Education certificate, all students and faculty will work from the same checklist.

3. Department of Nursing and Allied Health—New Courses, Course Revisions, Credit Hour Changes, Course Title Changes, Modification of Prerequisites, and Program Revision

a. New Courses:

- i. [RESP 331 - Respiratory Care Equipment Lab](#)
- ii. [RESP 332 - Respiratory Care Equipment II Lab](#)

Rationale: Our program received a citation during our accreditation site visit due to not have any lab courses. We were asked to add lab courses to the curriculum so students could practice psychomotor skills. It is best practice for the students to practice skills in the lab while learning the equipment in the didactic course. Each of these courses will be one credit.

b. Course Revisions:

- i. [RESP 329 - Respiratory Care Equipment I](#)

Rationale: RESP 329 - Respiratory Care Equipment is currently a 4 credit course. It is being changed to 3 credits since our program received a citation during our Spring accreditation site visit for not having an equipment lab in the curriculum. Therefore, this class is being reduced to a 3 credit course and then we are adding a new 1 credit equipment lab course to fulfill the accreditation request. We are also changing the title by adding I to match the revised sequence.

- ii. [RESP 334 - Respiratory Care Equipment II](#)

Rationale: One credit is being taken from this course to make a 1 credit lab equipment course as directed by our accrediting agency during their Spring site visit. The name change from Respiratory Care Instrumentation and Application to Respiratory Care Equipment II makes more sense since their first Equipment course is in the semester prior.

c. Program Revision:

[RESPIRATORY CARE, BS](#)

Rationale: 1 credit lab courses are being added due to a citation from our accreditation body. Our accreditation site visit was this Spring. The citation was for not having lab courses therefore two one credit labs are being added to coincide with our two Respiratory Equipment courses. Respiratory Students will have more opportunity to work in the labs with our equipment.

4. Department of Safety Sciences—Course Revision

SAFE 493 Internship

Rationale: The department is doing a program revision to free up some courses to allow students in our program to have free electives so that they can take classes outside the major and pursue minors and certificates. We are revising our part-time internship course (SAFE 493) to be a variable 6 or 12-credit course. The first 6 credits will count toward fulfilling program degree requirements. If a student chooses to take the 12-credit internship, the additional 6 credits will count as free electives. In addition, this change can help to reduce faculty complement requirements for overseeing internships, especially during summer. We will eventually delete SAFE 488, which had been our 12-credit internship course.

5. Department of Art and Design—Program Revision

Graphic Design and Illustration Track, Art Studio, BFA

Rationale: The following changes are being proposed to improve students' experience in the program: 1) All courses with the IFMG prefix will be removed from the Controlled Electives portion of the program. We have been informed by the Department of Mathematics and Computer Sciences that these courses are no longer available following the dissolution of the Department of Information and Decision Sciences. Leaving these courses in the Controlled Electives menu would be misleading to students.

2) The newly approved course ARHI 103 How Design Changes the World will replace ARHI 100 Arts of the 20th Century as the introductory Art History course in the program because it is more relevant to the needs of students studying Graphic Design and Illustration. This course will also serve as a replacement for ARHI 301 Design History, which we are removing from the program. Students will instead take any 400 level Art History course offered in compliance with the expectations of our accrediting body, the National Association of Schools of Art and Design.

ART 113 Three-Dimensional Design will be removed from the required Studio Foundations category and placed in the Controlled Electives category. This will change the total number of Controlled Elective credits required in the program from 12 to 15. The total number of required Studio Foundations credits will correspondingly decrease from 12 to 9. This will allow incoming freshman in our program to fast track into ART 218 Introduction to Graphic Design in their second semester and will give greater flexibility to transfer students who are seeking to integrate transfer credits with available course offerings. ART 113 Three-Dimensional Design was also recently approved as a Liberal Studies Fine Arts Required course available to students across the University, and, with a course cap of just 24 students, there are significant concerns about there being enough available seats for students in our rapidly growing program. The Graphic Design and Illustration Track currently has the second highest number of applicants, admits, and deposits in the Department of Art and Design, behind only Interior Design. There is precedent in the Department of Art and Design for requiring only 9 credits of Studio Foundations, as seen in both the Art Education and Art History programs.

- **University-Wide Graduate Curriculum Committee (Chair Moore)**
 - Next meeting: April 11, 2023 @ 3:45pm
- **Library and Education Services Committee (Chair Chadwick)**
 - Next meeting: April 11, 2023 @ 3:45pm in Stapleton 203
- **Research Committee (Chair Sciulli)**
 - Next meeting: May 2, 2023 @ 3:30pm via Zoom

FOR INFORMATION:

Minutes – March 21, 2023

Members Present: Lorraine Guth, Lisa Sciulli, Valerie Gunter, Bethany Jackson

There were 8 USRC small grant proposals for review and the decision was made to fund 7, totaling \$8,863.00.

This month's proposals consisted of 8 travel proposals and 0 research proposals.

- Parimal Bhagat
- Zach Collins
- Marissa McClure Sweeny
- Brittany Pollard-Kosidowski
- Lisa Price
- Michael Schwartz
- Robert Sweeny

See USRC website for research and travel funding opportunities.

- **Student Affairs Committee (Chair Erwin)**
 - Next meeting: April 11, 2023 @ 3:30pm via Zoom
- **University Development and Finance Committee (Chair Drye)**
 - Next meeting: April 11, 2023 @ 3:45pm via Zoom
- **Academic Committee (Co-chair Watcher)**
 - Next meeting: April 11, 2023 @ 3:30 Conemaugh Room

FOR ACTION:

APPROVED

CURRENT

Eligibility and Application for Graduation (approved March 1, 2016)

Commencement ceremonies at IUP are in May at the conclusion of the spring semester and in December at the conclusion of the fall semester. Students who have applied for graduation for May and August are invited to attend the May ceremony and are included in the commencement booklet.

Students are responsible for knowing and fulfilling the requirements for graduation in their degree program. All students who expect to graduate are required to apply for graduation. Dual baccalaureate degree students must file a separate graduation application for each degree. Undergraduate students should check the published deadlines for graduation application and should apply on the web at MyIUP (my.iup.edu). Further information on applying for graduation may be obtained at the dean's office of the student's primary major college.

Degrees will not be posted until approval by the dean or the dean's designee of the college of the student's primary major is received in the Office of the Registrar. Diplomas will then be issued provided all financial obligations and requirements (including primary major, secondary majors, and minors) have been satisfied.

PROPOSED

Eligibility and Application for Graduation (Undergraduate and Graduate)

It is the responsibility of all students to know and fulfill their requirements for graduation and to track their academic progress. Information on applying for graduation may be obtained at the dean's office of the college of student's primary major or program and on the commencement website (www.iup.edu/commencement).

Commencement ceremonies at IUP are in the month of May at the conclusion of the spring semester, and in the month of December at the conclusion of the fall semester. All undergraduate and graduate students must complete an application for graduation. The application for graduation is also required for participation in the commencement ceremony. The deadlines for the application for graduation are posted on the commencement website (www.iup.edu/commencement/). Dual baccalaureate degree students must file a separate graduation application for each degree. Students apply for graduation through MyIUP.

Students who have applied for May graduation attend the May commencement ceremony and are included in the May commencement booklet. Students who have applied for August graduation attend the May commencement ceremony and are included in the May commencement booklet.

Undergraduate students: August graduates can petition the dean or the dean's designee of the college of the student's primary major to attend the December commencement ceremony but will not be included in the December commencement booklet (they are included in the May commencement booklet).

Graduate students: August graduates can choose to participate in the May or December commencement ceremony. August graduates will not be included in the December commencement booklet (they are included in the May commencement booklet).

Students who have applied for December or January graduation attend the December commencement ceremony and are included in the December commencement booklet.

Please note: Students need to reapply for graduation if they have not met all of their requirements for their initial date of graduation.

Degrees will not be finalized until approval by the dean or the dean's designee of the college of the student's primary major is received in the Office of the Registrar. Diplomas will then be **mailed to the student[1]** provided all financial obligations and requirements (including primary major, secondary major(s), and minors) have been satisfied.

Rationale: The policy was reviewed upon learning that some students (typically August graduates) had expressed a need for some flexibility as to when they might participate in commencement. After deep review and given that we do not have an August commencement, the proposed policy provides additional flexibility while recognizing the many facets of planning and printing materials for a commencement. The committee incorporated changes recommended by the graduate school that reflect their commencement opportunities.

[1]Students with an international address will have their IUP diploma sent to the Office of International Education [OIE]

FOR ACTION:

APPROVED

CURRENT

IUP Policy for Enrolled Students Called to Active Military Service (approved 4.3.2018)

IUP provides two options for students who are currently enrolled but called to active military duty before the end of the semester:

Option 1

The student may choose to do a total semester withdrawal from all his/her classes and, under a State System of Higher Education policy, receive a full refund for tuition and fees; any university room and dining hall contract fees would be refunded on a prorated basis for the actual services the student has received up to the date of the withdrawal. This option requires that the student withdraw from every course and receive no grade for any course taken in that semester.

To process a total semester withdrawal, undergraduate students must contact the Office of the Student Advocate at the Academic Success Center to complete the necessary paperwork to assign the course withdrawal designations and to start the process for refunds; graduate students must notify the School of Graduate Studies and Research, 101 Stright Hall, (www.iup.edu/graduatestudies).

Any student who has elected to use this option shall be granted readmission for the next semester in which the student wishes to return to IUP. The student's academic standing at the time of readmission shall remain as it was before the call to active military duty.

For federal student aid recipients, the return of Title IV student aid will be applicable. Students who previously received a refund from their Title IV federal aid awards, may have to return these funds to the university so that federal aid programs can be credited appropriately.

Option 2

If a substantial part of the semester (typically two-thirds to three-quarters of the semester) has been completed by the time the student is called for active military duty, he/she may meet with each instructor to determine an appropriate grade. Since assignment of grades is the responsibility of the instructor, he/she may assign whatever grade is appropriate. If the appropriate grade is an

“incomplete,” IUP will extend the deadline by which the incomplete must be removed to 180 days from the time the student returns from active duty. Any university room and dining hall contract fees would be refunded on a prorated basis for the actual services the student has received up to the date of leaving the university for active duty.

Undergraduate students must contact the Office of the Student Advocate at the Academic Success Center to complete the necessary paperwork to start the process for refunds; graduate students must notify the School of Graduate Studies and Research.

Any student who has elected to use Option 2 who wishes to return to IUP must apply for readmission, which will be granted under this policy.

Questions may be addressed to the Office of the Registrar, 300 Clark Hall, (www.iup.edu/registrar).

PROPOSED

IUP Policy for Enrolled Students Called to Active Military Service

IUP provides two options for students who are currently enrolled but called to active military duty before the end of the semester:

Option 1

Students may choose to do a total semester (**fall, spring, summer, winter**) withdrawal from all **their** classes and, under a State System of Higher Education policy, receive full **refunds** for tuition and fees; any university room and dining hall contract fees would be refunded on a prorated basis for the actual services **students have** received up to the date of the withdrawal. This option requires that **students** withdraw from every course and receive no grade for any course taken in that semester.

To process a total semester withdrawal, undergraduate students must contact the Office of the Student Advocate at the **University College** to complete the necessary paperwork to assign the course withdrawal designations and to start the process for refunds; graduate students must notify the School of Graduate Studies and Research.

Students who **have** elected to use this option shall be granted **re-enrollment** for the next semester in which the **students wish** to return to IUP. The **students'** academic standing at the time of **re-enrollment** shall remain as it was before the call to active military duty.

For federal student aid recipients, the return of Title IV student aid will be applicable. Students who previously received a refund from their Title IV federal aid awards may have to return these funds to the university so that federal aid programs can be credited appropriately.

Option 2

If a substantial part of the semester (**fall, spring, summer, winter**) has been completed (**typically two-thirds to three-quarters of the semester**) by the time **students are** called for active military duty, **they** may meet with each instructor to determine an appropriate grade. If the appropriate grade is an “incomplete,” IUP will extend the deadline by which the incomplete must be removed to 180 days from the time **students return** from active duty. Any university room and dining hall

contract fees would be refunded on a prorated basis for the actual services **students have** received up to the date of leaving the university for active duty.

To process a partial semester withdrawal, undergraduate students must contact the Office of the Student Advocate at the University College to complete the necessary paperwork to assign the course withdrawal designations and to start the process for refunds; graduate students must notify the School of Graduate Studies and Research.

Students who **have** elected to use Option 2 who **wish** to return to IUP must apply for **re-enrollment**, which will be granted under this policy.

RATIONALE: As a part of cyclic review, terms and locations were updated.

FOR ACTION:

APPROVED

CURRENT

Course Repeat Policy (Approved December 3, 2019)

A student may not normally repeat an academic course. Exceptions to this policy are:

1. Repeatable courses: Certain courses are eligible for repeat for credit and grade. These courses are advanced art studio courses, music ensembles, special topics courses (281, 481) if the topic is different, and other specifically designated courses.
2. D, F, and N grades:
 - a. Repeat with replacement: Undergraduate students are permitted to replace the grades and quality points in the GPA calculation for courses in which they receive a "D," "F," or "N" grade by repeating that course at IUP. A single course may be repeated two times, i.e., a student may take the course three times (initial attempt and two repeat attempts). A student must receive their dean's approval to take the course a fourth time. The most recent grade, regardless of whether it is higher or lower than the grade(s) from previous attempt(s), will be used in the GPA calculation. However, all repeated courses with their grades still appear on the transcript. No more than six repeat-with-replacement attempts are permitted for undergraduate students in which the repeated grade replaces the original course grade. Subsequent repeats will then be averaged into the student's cumulative GPA.
 - b. Course transfers: Students seeking to replace or average "D," "F," or "N" grades must repeat these courses at IUP. If an IUP course in which a student received an "F" or "N" is repeated at another institution, the credit will transfer to IUP if the course grade is "C" or better, but the original "F" or "N" will continue to count toward the IUP GPA. If an IUP course in which a student received a "D" is repeated at another university, neither the grade nor the credit will transfer.
 - c. Postbaccalaureate students (Undergraduate): Students seeking to replace or average "D," "F," or "N" grades must repeat these courses at IUP. If an IUP course in which a student received an "F" or "N" is repeated at another institution, the credit will transfer to IUP if the course grade is "C" or better, but the original "F" or "N" will continue to count toward the IUP GPA. If an IUP course in which a student received a "D" is repeated at another university, neither the grade nor the credit will transfer.

3. Other grades: Courses in which students earned a grade of “A,” “B,” “C,” or “P,” may be repeated only on an audit basis. New grades will not be assigned, and additional credit will not be awarded.

PROPOSED

Course Repeat Policy

A student may not normally repeat an academic course. Exceptions to this policy are:

1.
 1. Repeatable courses: Certain courses are eligible for repeat for credit and grade. These courses are advanced art studio courses, music ensembles, special topics courses (281, 481) if the topic is different, and other specifically designated courses.
 2. D, F, and N grades:
 - a. Repeat with replacement: Undergraduate students are permitted to replace the grades and quality points in the GPA calculation for courses in which they receive a “D,” “F,” or “N” grade by repeating that course at IUP. No more than six repeat-with-replacement attempts are permitted for undergraduate students. A single course can be repeated a maximum of two times. The most recent grade (regardless of whether it is higher or lower) will be the grade used in the GPA calculation. However, the transcript continues to document all academic work, and repeated courses are not deleted from the visual record.
 - b. Course transfers: Students seeking to replace or average “D,” “F,” or “N” grades must repeat these courses at IUP. If an IUP course in which a student received a “D,” “F” or “N” is repeated at another institution, the credit will transfer to IUP if the course grade is “D” or better (but only if students have a GPA of 2.0 or higher from the institution attended). However, the original “D,” “F” or “N” will continue to count toward the IUP GPA. Please note that some academic programs require students to repeat certain courses in which a “D” grade was earned.
 - c. Postbaccalaureate students (Undergraduate): Students seeking to replace or average “D,” “F,” or “N” grades must repeat these courses at IUP. If an IUP course in which a student received a “D,” “F” or “N” is repeated at another institution, the credit will transfer to IUP if the course grade is “D” or better (but only if students have a GPA of 2.0 or higher from the institution attended). However, the original “D,” “F” or “N” will continue to count toward the IUP GPA. Please note that some academic programs require students to repeat certain courses in which a “D” grade was earned.
 3. Other grades: Courses in which students earned a grade of “A,” “B,” “C,” or “P,” may be repeated only on an audit basis. New grades will not be assigned, and additional credit will not be awarded.

RATIONALE: Information in this policy was revised to align with other transfer related policies that have been revised in the past year.

- **Awards Committee (Chair Paul)**
 - Awards will be announced at the Senate meeting on April 25, 2023

- **Non-Credit Committee (Chair O'Neil)**

FOR INFORMATION:

Leadership Certificate for Healthcare Professionals

Meeting date: Monday, March 20, 2023 at 10:00 am

In attendance: Tess O'Neil, Chair, Marcy Rearick, Vice Chair, Members: Thomas Barnes, Joshua Castle, Rich Muth, Lynn Pike

Guest: Melissa Daisley

Interviewees: Richard Muth

The committee learned that the need for training mid-level leaders and managers originated through contacts with healthcare employers who were lamenting the loss of great workers when they were promoted into new leadership positions. This included people working as social workers, nurses, therapy, activities/engagement, etc. Employers conceded that what made a great social worker, for example, did not always transition into the skillset necessary to lead former peers. The Certificate of Completion program was drafted out and then shared with numerous healthcare employers for feedback. Eight modules were created around centralized topics of leadership and management. Each of these modules was compiled to be five hours in length for a total program of 40 hours of training.

Funding was obtained through the SSHE Workforce Development initiative and IUP faculty were contracted to develop each curricular outline into a full five-hour curriculum. Once the full curriculum was developed, work with healthcare employers and workforce investment agencies assisted with the scheduling of the inaugural offering of the certificate of completion.

The first offering is T/R 2:30-5:00 pm in the months of April and May 2023. The flyer is included. At the time of the meeting there were five people registered, all from Punxsutawney Hospital, which was one of the employers who supported the development of the program design. The eight modules are:

- Leadership Theories
- Teambuilding
- Diversity & Biases
- Financial Literacy and Operational Efficiency
- Conflict Resolution
- Strategic Communications
- Supervision
- Healthcare Funding

{Update: As of March 27, there are now fourteen registrations from Punxsutawney Hospital and an additional two from IRMC interested. The class is full and future offerings are being considered.}

LEADERSHIP CERTIFICATE FOR HEALTHCARE PROFESSIONALS

This Leadership Certificate is a 40-hour noncredit training program for healthcare professionals engaged in or preparing for new leadership and management positions. The training includes both theory and application of topics including leadership theory, supervision, conflict resolution and negotiation, financial literacy, and communications.

Classes will be taught from a classroom at IUP's Indiana Campus with zoom-connected classrooms at Punxsutawney, Northpointe, and Pittsburgh East.

Register to save your seat at:

www.iup.edu/marketplace
(click on Regional & Workforce Education)



Tuesdays & Thursdays
2:30-5:00 p.m.

April 4/6, 11/13, 18/20, 25/27,
May 2/4, 9/11, 16/18, 23/25

- Program Cost:
\$750.00 per person
- Class sizes are limited.

For more information, contact:
Richard Muth 814-938-1449 or RMUTH@IUP.EDU



Senate Representative Report

- A. **University Planning Council (Chair Moore)**
 - No report
- B. **President's Athletic Advisory Committee (Chair Castle)**
 - Next meeting: May 1, 2023
- C. **Academic Computing Policy Advisory Committee (Chair Ford)**
 - Next meeting: April 19, 2023 @ 3:00pm

D. University Budget Advisory Committee (Chair Soni)

- See Appendix A

New Business

Adjournment

- The meeting adjourned at 4:16pm.

Respectfully submitted:

Amber N. Racchini

APPENDIX A

University Budget Advisory Committee Workshop

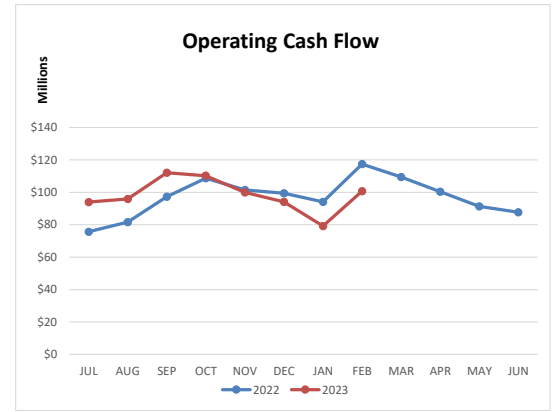
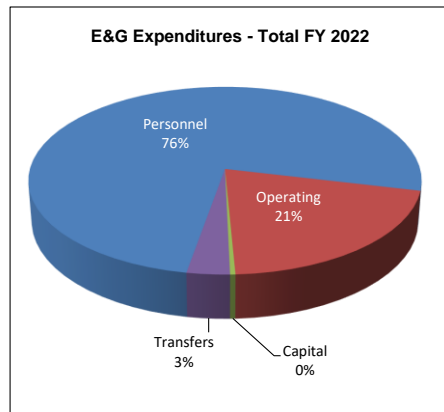
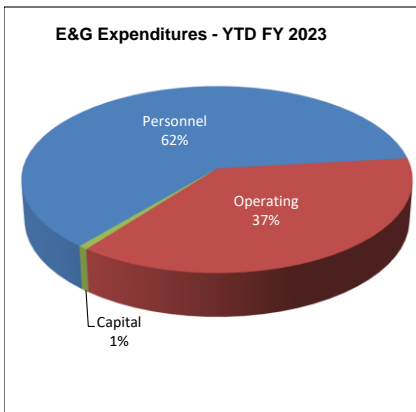
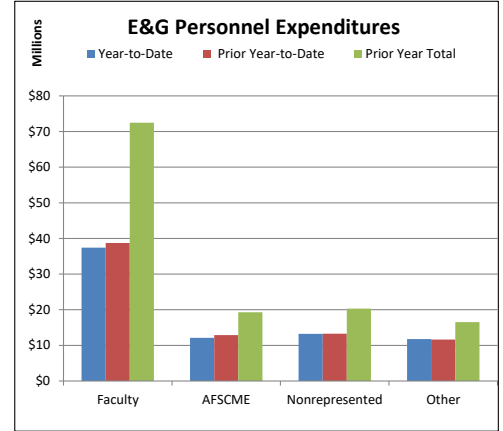
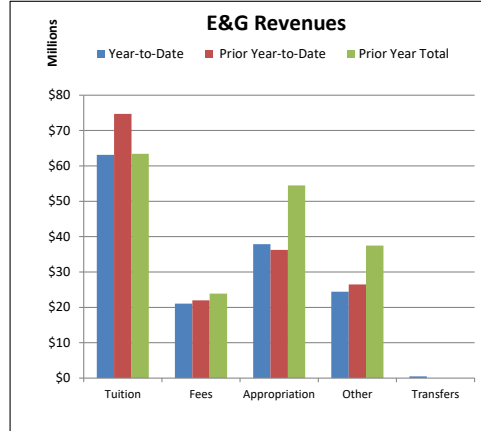
Thursday, March 9, 2023
1:00 p.m. - 4:00 p.m. / KCAC, PNC Room

1:00 p.m. – 1:05 p.m.	Welcome – Introductions - Review of the Agenda for the day - Balint/Fitzsimons
1:05 p.m. – 1:20 p.m.	Tuition Model and Pricing Workgroup Recommendation for International Undergraduate Tuition <i>Model (Attachment of presentation is in the shared folder)</i>
1:20 p.m. – 1:25 p.m.	Comprehensive Review of IUP Intercollegiate Athletics - workgroup formed
1:25 p.m. – 2:00 p.m.	IUP CPP Mid-Year Progress Report Submittal, Enrollment Highlights at IUP, Status of Budget Top IUP Budget Priorities, Progress Towards Faculty and Non-Faculty Reduction Targets, and Next Steps <i>(Attachment of presentation and report is in the shared folder)</i>
2:00 p.m. – 2:10 p.m.	President Driscoll – Some Trends in Higher Education
2:10 p.m. – 2:20 p.m.	Key Deliverables and Instructions for the Break-out Sessions
2:20 p.m. – 2:30 p.m.	Break
2:30 p.m. - 3:55 p.m.	Break-out Sessions
3:55 p.m. – 4:00 p.m.	Closing Comments
	Next UBAC Meeting <ul style="list-style-type: none">• April 13, 2023
	Future UBAC Meetings <ul style="list-style-type: none">• August 31, 2023• October 5, 2023• November 2, 2023
	Adjournment

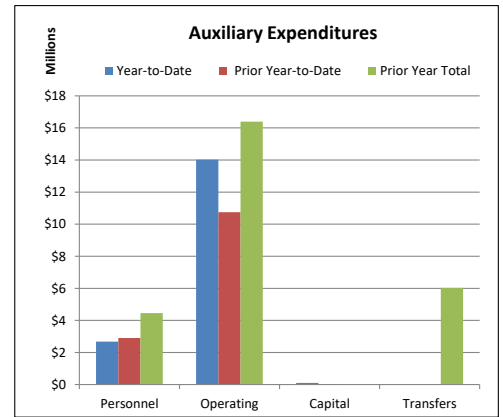
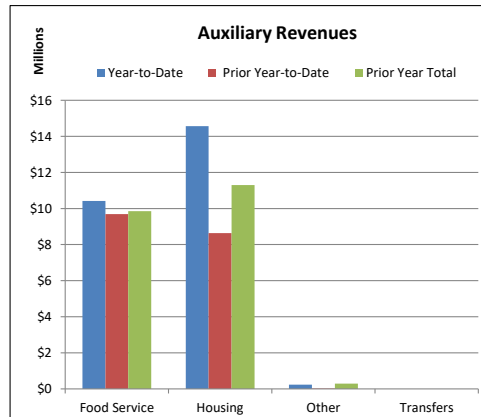


Indiana University of Pennsylvania
Financial Status as of February 28, 2023
Presented on March 7, 2023

Educational & General Actual Revenues & Expenditures			
(in millions)	Year to Date	Prior Year to Date	Prior Year Total
Revenue:			
Tuition	\$ 63.1	\$ 74.7	\$ 63.4
Fees	21.1	22.0	23.9
Appropriation	37.9	36.3	54.5
Other	24.4	26.5	37.5
Transfers	0.5	-	-
Total Revenue	\$ 147.0	\$ 159.5	\$ 179.3
Expenditures:			
Personnel	\$ 74.5	\$ 76.5	\$ 128.6
Operating	44.7	37.0	34.8
Capital	0.8	0.3	0.7
Transfers	-	2.1	5.3
Total Expenditures	\$ 120.0	\$ 115.9	\$ 169.4
Net Surplus (Deficit)	\$ 27.0	\$ 43.6	\$ 9.9



Auxiliary (Including Plant) Actual Revenues & Expenditures			
(in millions)	Year to Date	Prior Year to Date	Prior Year Total
Revenue:			
Food Service	\$ 10.4	\$ 9.7	\$ 9.8
Housing	14.6	8.6	11.3
Other	0.2	-	0.3
Transfers	-	-	-
Total Revenue	\$ 25.2	\$ 18.3	\$ 21.4
Expenditures:			
Personnel	\$ 2.7	\$ 2.9	\$ 4.5
Operating	14.0	10.7	16.4
Capital	0.1	-	-
Transfers	-	-	6.0
Total Expenditures	\$ 16.8	\$ 13.6	\$ 26.9
Net Surplus (Deficit)	\$ 8.4	\$ 4.7	\$ (5.5)



Notes:

- 67% of the fiscal year has passed.
- Salaries and benefits are 65% recorded for 20-pay faculty, 50% recorded for 26-pay faculty, and 66% recorded for all other staff.
- Major transfers are recorded annually at the beginning of the year.
- Other categories of revenues and expenses are not fully accrued or recorded evenly throughout the year.
- E&G information does not include:
 - Restricted fund activity (the majority of scholarship discounts, which offset tuition and fees, are charged to restricted funds)
 - Plant fund activity
- Auxiliary information does not include restricted funds.
- Auxiliary transfers primarily reflect bond funding activity for capital projects.
- Expenses related to the unfunded postretirement and compensated absences liabilities are excluded.



**Indiana University of Pennsylvania
International, Undergraduate Student Tuition (Excluding
Those Students Participating in a Partnership Agreement)**

After careful analysis and review, the Tuition Model and Pricing Workgroup, a cross-university team, recommended that IUP implement a flat, or banded, tuition rate of \$19,152 per academic year for all international, undergraduate students taking 12 to 18 credits a semester, excluding those students participating in a partnership agreement. This change will be effective beginning in the fall 2023 semester. The current per-credit rate of \$798 will remain in effect for students taking 1 to 11.99 credits or 18.01 or more credits.

This recommendation parallels the change in tuition structure for in-state, undergraduate students at IUP that was approved in March 2022 and for domestic, out-of-state, undergraduate students that will begin in fall 2023 by providing a banded tuition structure and a tuition reduction by approximately 20 percent (for students enrolled in 15 credits per semester).

This recommendation was reviewed and discussed with the University Budget Advisory Committee (UBAC), International Education, and President's Cabinet earlier this month, and this rate change was approved by the president on March 10, 2023, in accordance with Board of Governors Policy 1999-02-A: Tuition.

Approved by:   Digitally signed by Michael A Driscoll
Date: 2023.03.20 12:34:54 -04'00'

Michael Driscoll, President

Date: _____



International, Undergraduate Student Tuition

(Excluding Those Students Participating in a Partnership Agreement)

After careful analysis and review, the Tuition Model and Pricing Workgroup, a cross-university team, recommended that IUP implement a flat, or banded, tuition rate of \$19,152 per academic year for all international, undergraduate students taking 12 to 18 credits a semester, excluding those students participating in a partnership agreement. This change will be effective beginning in the fall 2023 semester. The current per-credit rate of \$798 will remain in effect for students taking 1 to 11.99 credits or 18.01 or more credits. The flat rate is equivalent to what a student currently pays to take 12 credits under the per-credit model, and it equates to a 20 percent decrease for students taking 15 credits, which is similar to the reductions recently approved for in-state undergraduates and domestic, out-of-state undergraduates.

This recommendation was reviewed and discussed with the University Budget Advisory Committee (UBAC), International Education, and President's Cabinet earlier this month, and this rate change was approved by the president on March 10, 2023, in accordance with Board of Governors Policy 1999-02-A: Tuition.

This change reflects the high priority IUP places on affordability. Students taking 15 credits/semester will have a tuition savings of \$4,788 per year when compared with the per-credit tuition model. The implementation of a flat, or banded, tuition rate will also reduce billing confusion that accompanies a per-credit rate when students add or drop credits. Finally, the rate structure is consistent, with both the percentage reduction and the flat rate model, with changes that have already been made in pricing for in-state undergraduates and out-of-state, domestic undergraduates.

Based on fall 2022 freeze data for full-time, international undergraduates, this scenario is estimated to generate a potential revenue loss of \$175,560 for the fiscal year. This potential revenue loss equates to nine full-time students who would be needed to break even in comparison to the revenue generated by the current per-credit model. The additional nine students would be a 16 percent increase to the current fall 2022 full-time, international, undergraduate student population of 55.

When looking at total international enrollment in comparison to other State System schools, IUP remains the leader, with 4.24 percent of total enrollment being international graduate and undergraduate students in fall 2021.



Tuition Model and Pricing Workgroup Recommendation

For International, Undergraduate Student Tuition (excluding those students participating in a partnership agreement)

Executive Summary

After careful analysis and review, a cross-university workgroup recommends that IUPUI implements a flat or banded tuition rate structure for all international, undergraduate students taking 12-18 credits in a semester, excluding those students participating in a partnership agreement, starting with the fall 2023 semester. The current per-credit rate of \$798 will remain in effect for those students taking 1-11.99 credits and 18.01 and above. This parallels the change in tuition structure for in-state undergraduate students at IUPUI that was approved in the spring of 2022 and the out-of-state, undergraduate, domestic students which was approved in December 2022 and is proposed to begin in fall 2023.

The enrollment of undergraduate, international students has been declining since 2016. In fall 2016, we had 434 international undergraduate students while in fall 2022, there were only 109 international undergraduate students. Isolating the contributing factors to this enrollment decline is complex since most factors are beyond IUPUI's control: political climate, volatile immigration landscape, pandemic, U.S. gun violence (especially in schools and universities), strong U.S. dollar, and fierce competition, nationally and internationally. Two factors which IUPUI can control (pricing and academic offerings) played a role in the enrollment decline but both are currently being proactively addressed.

Implications for students - Implementing a flat or banded tuition rate structure would reduce the overall cost for full-time, undergraduate, international students. It may also further decrease costs to students by reducing the time to graduation if students increase their credit loads to take advantage of the flat-rate pricing, since the cost for up to and including eighteen credits would be equal to the cost of twelve credits. The flat-rate pricing also provides an easier-to-understand tuition model for both parents and students because it eliminates confusion when students add or drop credits within the 12-18 credit band and parallels the structure for in-state and out-of-state undergraduate students at IUPUI. This rate also equals a **20%** reduction for students taking **fifteen** credits.

Implications for IUPUI - Implementing a flat or banded tuition rate model for international, undergraduate students will initially reduce IUPUI's tuition revenue by a modest amount, absent increases in enrollment (which seems likely, but not certain), significant additional expense reductions, or both. IUPUI expects that enrollment will ultimately increase due to the reduction in cost to students, but it is difficult to predict when enrollment increases will occur and to what extent. The projected revenue reductions represent a very conservative or worst-case estimate. Potential lost revenue in year one (FY 2023-2024) can be covered using one-time funds or by drawing down other reserves sooner than planned. A flat-rate tuition model will also likely result in students taking more credits and require IUPUI to add course sections with no immediate revenue to offset that cost. Students taking fifteen credits instead of twelve will increase IUPUI's student FTE of international students (but not tuition revenue), which could increase IUPUI's projected share of the state appropriation from PASSHE.

In addition to minor revenue loss resulting from a flat-pricing model, IUPUI would need to invest in international marketing and recruiting efforts to increase IUPUI's visibility which requires a multi-pronged approach focusing on strategic regions/countries: increase partnership development, deepen relationship with government agencies, engage in site visits, increase engagement with prospective students and international alumni.

Determining the appropriate flat or banded rate - The Tuition Model and Pricing Workgroup examined the use of flat or banded rates, balancing cost to students with institutional financial risk, and parity with changes that have already been approved for in and out-of-state, undergraduate students. In both scenarios presented in this recommendation, the per credit rate for credits from 1-11.99 and 18.01 and above remains at \$798 per credit. A table summarizing the scenarios can be found in Appendix A.



Tuition Model and Pricing Workgroup – Summary Report of Recommendation

Co-Chairs:

Debra Fitzsimons, Vice President for Administration and Finance
Patricia McCarthy, Vice President for Enrollment Management

Members:

Bill Balint, Chief Information Officer
Matthew Baumer, Chair/Professor, Music
Amy Cook, Assistant Dean, Eberly College of Business
Shawn Jones, Associate Director of Undergraduate Admissions
David Piper, Senate Chair and Chair/Professor, Employment Relations and Health Services Administration
Racheal Nuwagaba-K, Graduate Supervision Assistant, Department of Counseling, Student Senator
Farheen Mahmood, Student

Resources to the workgroup:

Bill Buttz, Associate Vice President for Finance
Jodie Cadile, Budget Director
Tammy Hamilton, Director of Student Billing
John Kilmarx, Associate Vice President for Academic Administration
Chris Kitas, Executive Director of Institutional Research Planning & Assessment
Paula Stossel, Associate Vice President for Enrollment
Karen Alsop, Administrative Assistant, AVP for Finance

International Education Office Resources to the workgroup:

Michel Petrucci, Associate Vice President: International Education and Global Engagement and Executive Director: American Language Institute
Pauline Wells, Administrative Assistant to the Associate Vice President: International Education and Global Engagement

Overview: The Tuition Model and Pricing Workgroup, which is co-chaired by the vice presidents of Administration and Finance and Enrollment Management, was charged with reviewing and analyzing the cost of attendance for IUPUI students. This includes the existing per-credit tuition model for international undergraduate students and to provide recommendations, if any, for proposed changes. The workgroup has already completed its review of undergraduate, in-state tuition, which became effective fall 2022, and the undergraduate, out-of-state, domestic tuition which was approved in December 2022 and will be implemented in fall 2023. To provide a recommendation for international, undergraduate tuition, the workgroup needed to consider the university's financial status and balance the impact the recommendation would have on both students and university revenues, keeping the student's interest at the core of any changes to the tuition model as a primary goal.

While at this point, the international, undergraduate tuition recommendation is the third recommendation to come forward, including the in-state and out-of-state undergraduate tuition rate structure recommendations, we are

continuing our work with the overall cost of attendance at IUP and are thoroughly reviewing student fees. Graduate tuition will be reviewed over the next several months, as well as housing costs and dining costs.

A summary of the undergraduate, international tuition recommendation follows. If approved, it is proposed that the tuition change take effect for fall 2023 semester. Marketing the new plan would need to be done expeditiously.

Background:

The tuition model and pricing workgroup, which convened their first meeting on November 17, 2021, continues to meet regularly to examine, investigate, and analyze information regarding the tuition and pricing levels and models at IUP. Invited guests to our meetings have included our Marketing and Communications team, to discuss our university marketing strategy as it pertains to pricing, our RNL pricing survey consultant, to assist with a review of optimal tuition levels for in-state undergraduate students, and, for the review of undergraduate, international tuition, key staff from the Office of International Education. To date, the workgroup has concluded its work on the undergraduate, in-state tuition structure (approved by the BOG in March 2022 and effective fall 2022) and the undergraduate, out-of-state tuition which will go into effect in fall 2023. The group has been actively reviewing student fees, and is now, with this document, providing recommendations for the pricing and structure for undergraduate, international tuition. This undergraduate, international tuition recommendation will conclude the group's work on the analysis of all undergraduate tuition.

The workgroup began the review of the current international tuition and fee structure by comparing IUP's tuition rates and structure compared to our peers in the Pennsylvania State System of Higher Education (PASSHE). The workgroup also reviewed if there were any non-PASSHE competitors for our undergraduate, international student market, though this review did not identify any institution(s) where any critical mass of undergraduate, international students attended in lieu of IUP. The workgroup also discussed pricing changes that have occurred at IUP over the past several years for undergraduate, international students. The group took into consideration the pricing changes recently approved for the other undergraduate students, both in and out-of-state, which discounted their tuition rates by approximately 20 percent for students enrolled in fifteen credits per semester. The group felt it was appropriate to offer a similarly discounted tuition rate for our international students. Another key factor to consider regarding affordability, is the housing costs. In 2007, the new, suite-style housing was implemented, which accompanied new, higher, suite-style housing prices, thereby impacting the total cost of attendance for students.

Throughout our deliberations, Institutional Research and Enrollment Management provided data to show various trends related to undergraduate, international enrollment over time, such as the overall enrollment, retention, average credit hours per semester and full-time enrollment, peer group competitors, including PASSHE, for our undergraduate, international student market, including the tuition pricing of the competitors, and programs of study that draw the largest numbers of out-of-state students to IUP.

Undergraduate international enrollment has dropped over 75% between fall 2016 and fall 2022. when the undergraduate, international per-credit pricing became effective (appendix C). Even with our enrollment drop, IUP has historically had the highest enrollment of all the state system schools for undergraduate, international students, falling only slightly behind Slippery Rock University in fall 2021. When looking at total international enrollment when compared to other state system schools, IUP remains the leader at 4.24% of total enrollment being international graduate and undergraduate students in fall 2021. See appendix D.

After reviewing pricing of the other PASSHE schools and our price-point in the system, the list of current rates are demonstrated in Appendix B. Please note that PennWest and Commonwealth are currently reviewing their international rates to have a common rate among all three integrated universities.

As appendix E demonstrates, undergraduate international students enroll in an average credit load that is lower than in-state and out-of-state students. Additionally, as appendix F demonstrates, undergraduate international students have a lower percentage of students who are full-time than their in-state or out-of-state undergraduate counterparts. The workgroup agreed that a new, flat-rate proposed model could potentially incentivize students to take more credits so that progress can be made towards graduation in a shortened time period.

Finally, retention of our undergraduate, international students from year one to year two is generally greater than both our in-state and out-of-state undergraduate students, with the retention to year two by first-time, undergraduate, degree-seeking out-of-state students exceeding that of in-state students in five of the past six years (see appendix G).

During the workgroup's discussion with the representatives from the Office of International Education, Dr. Petrucci mentioned that, in addition to pricing, academic offerings in STEM and Business were, nationally, the most enrolled academic programs for international students. As IUP does not offer traditional engineering programs or an excess of spots within Nursing, our current slate of academic offerings has impacted international enrollment and growth opportunities. **SEE ATTACHED NATIONAL DATA ON ENROLLMENT OF INTERNATIONAL STUDENTS WITHIN ACADEMIC PROGRAMS FROM THE INSTITUTE OF INTERNATIONAL EDUCATION (IIE) IN THEIR ANNUAL OPEN DOORS REPORT.**

As a result of the reviews noted above, initial scenarios were investigated. Building off the work that was completed on the in-state and out-of-state undergraduate tuition review and intending to reduce the complexity of billing statements to students and families, the workgroup recommended the conversion to a flat-rate tuition structure assumption as compared to a flat-rate structure.

When considering the tuition levels, it was discussed that among the options, a scenario that is 20% below our current per credit price of fifteen credits per semester should be included, since we had significant marketing around this figure for our in-state and out-of-state students. Creating parity in this percentage tuition reduction was important to the work group.

Also, the financial analyses of each scenario assumed that any new tuition rates would be applicable to all undergraduate, international students and not only for those new students entering IUP in the fall 2023 semester. It also left the tuition structure at a per-credit rate for up to 11.99 credits at the current level of \$798. This per credit rate cost was compared to competitive schools and it seemed reasonable to have it remain at the current level.

The workgroup invited the Office of International Education to participate and collaborate on the recommendations. Their input and expertise was critical and extremely valuable.

A total of two scenarios were reviewed by the workgroup:

1. **Scenario A (recommended):** A change from a per-credit to a flat-rate tuition structure for international undergraduate students enrolled in 12-18 credits at a flat-rate tuition amount of \$19,152 and students assessed at \$798/credit for any credits above 18 and between 1-11.999 credits. This flat-rate is equivalent to what a student currently pays to take **twelve** credits under the per-credit model. This rate also equals a **20%** reduction for students taking **fifteen** credits.
2. **Scenario B:** A change from a per-credit to a flat-rate tuition structure for international undergraduate students enrolled in 12-18 credits at a flat-rate tuition amount of \$23,940 for students enrolled in 12-18 credits and students assessed at \$798/credit for any credits above 18 and between 1-11.999 credits. This flat-rate is equivalent to what a student currently pays to take **fifteen** credits under the per-credit model.

Summary of Recommendation:

Pricing Scenario A: Undergraduate, International Tuition

# Credits Taken per AY	Current Tuition Per-Credit	Scenario A Flat Rate Tuition 12-18 credits (\$19,152/AY, current per-credit cost a student taking 12 credits pays)		
				Avg. cost per credit for information only
	\$ 798	\$ 19,152	\$ 19,152	\$ 798
24	\$ 19,152	\$ 19,152	\$ 19,152	\$ 737
26	\$ 20,748	\$ 19,152	\$ 19,152	\$ 684
28	\$ 22,344	\$ 19,152	\$ 19,152	\$ 638
30	\$ 23,940	\$ 19,152	\$ 19,152	\$ 599
32	\$ 25,536	\$ 19,152	\$ 19,152	\$ 563
34	\$ 27,132	\$ 19,152	\$ 19,152	\$ 532
36	\$ 28,728	\$ 19,152	\$ 19,152	
Estimated Annual Revenue Loss (assuming no increase in enrollment)		(\$175,560)		
# of students needed to make up lost revenue (assuming 30 credits/AY)		9		

A change to a flat-rate tuition structure: A flat-rate tuition amount of \$19,152 for students enrolled in 12-18 credits and students assessed at the current rate of \$798/credit for any credits above 18 between 1-11.999 credits, which is IUP’s current rate.

Benefits of Scenario A:

- This scenario places a high priority on students’ affordability:
 - International undergraduate students taking fifteen credits/semester will have a tuition savings of \$4,788 per year as compared to the per-credit tuition model.
 - It provides an incentive to complete the degree at a faster pace, since students can enroll for 12-18 credits for the same tuition price. Graduating in a timelier fashion saves students the cost of, not only tuition, but the other associated educational expenses that would be incurred during additional semesters.
 - Faster time to entry into the workforce or graduate school.
- Ease of understanding costs: Students and parents will know their tuition rate if they are full-time, regardless of whether they know exactly how many credits in which they plan to enroll. This will be especially beneficial for marketing and recruitment.
- Reduces student billing confusion: When students adjust their schedules during a given semester (staying within 12 to 18 credits), their tuition charges will not continually be adjusted. This may be especially impactful for students adding courses after being billed since they will not receive a tuition increase if they stay within the credit levels of 12 to 18.
- Flat-rate pricing is consistent with other pricing structures: Most of our competitor institutions assess tuition at a flat-rate for full-time enrollment.
- Comparability to the in-state tuition model changes approved in March 2022 and December 2022: The tuition reduction in this scenario is equivalent to the change made for in-state, undergraduate students (a 19.3% savings for students enrolling in thirty credits per year).

- A more competitive price position: Our published full-time tuition rate would be only \$19,152 which is a 20% decrease for students taking 15 credits. The PASSHE average, including IUP, is \$19,463. Our recommended rate puts IUP in a better position when compared to the average.

Challenges with Scenario A:

- The revenue loss calculation for purposes of this simulation is \$175,560 without considering potential student enrollment, credit hour (and FTE) changes which would offset a portion of this amount.
- When considering the total average undergraduate international costs, the total cost of attendance including fees could not be analyzed fully due to the lack of information available from PASSHE regarding international undergraduate cost of attendance.

Financial Impact:

Based on fall 2022 freeze data for full-time, international undergraduates this scenario is estimated to generate a potential revenue loss of \$175,560 for the FY. This potential revenue loss equates to nine full-time students that would be needed to break even when compared to the revenue generated by our current per-credit model. The additional nine students would be a 16% increase to the current fall 2022 full-time, international, undergraduate student population of fifty-five.

It is anticipated that students will positively respond to this tuition model change by taking additional credit hours (therefore, increased FTE) and graduate in a shorter period than our current students. There is potential for additional appropriations revenue and other revenues associated with increased student FTE but that cannot be estimated at this time. It is important to have strong and focused marketing of this tuition reduction, so the university can get as much increased enrollment and credit hours as possible to offset the potential revenue reduction.

Summary of Proposal A: Students taking 12 - 18 credits will pay a flat rate of \$9,576/semester or \$19,152 annually. Which is the current cost of a student taking 12 credits.

**Projected Revenue Impact
Full-time, International UG Only**

Fall 2022 Headcount - Students taking 12-18 credits	55
Flat Rate	\$ 9,576
Revenue from Credits 12-18 at flat rate	\$ 526,680
Total Revenue Using Flat Rate	\$ 526,680
Current Projected Fall 2022 Revenue	\$ 614,460
Change in Fall Revenue with Flat Rate	(87,780)
Estimated Impact to Annual Revenue	(175,560)

Appendices

Appendix A: Tuition Model Comparison for undergraduate, international students: The workgroup is recommending Scenario A.

# Credits Taken per AY	Current Tuition Per-Credit	Proposal A Flat Rate Tuition 12-18 credits (\$19,152/AY, current per-credit cost a student taking 12 credits pays)			Proposal B Flat Rate Tuition 12-18 credits (\$23,940/AY, current per-credit cost a student taking 15 credits pays)	
				Avg. cost per credit for information only		Avg. cost per credit for information only
	\$ 798	\$ 19,152		\$ 23,940		
24	\$ 19,152	\$ 19,152	\$ 798	\$ 23,940	\$ 998	
26	\$ 20,748	\$ 19,152	\$ 737	\$ 23,940	\$ 921	
28	\$ 22,344	\$ 19,152	\$ 684	\$ 23,940	\$ 855	
30	\$ 23,940	\$ 19,152	\$ 638	\$ 23,940	\$ 798	
32	\$ 25,536	\$ 19,152	\$ 599	\$ 23,940	\$ 748	
34	\$ 27,132	\$ 19,152	\$ 563	\$ 23,940	\$ 704	
36	\$ 28,728	\$ 19,152	\$ 532	\$ 23,940	\$ 665	
Estimated Annual Revenue Loss (assuming no increase in enrollment)		(\$175,560)			\$87,780	
# of students needed to make up lost revenue (assuming 30 credits/AY)		9			(4)	

Appendix B: A comparison tuition for undergraduate, international at PASSHE Schools at our current cost

Approved 2022-23 Tuition Rates - International Undergraduate

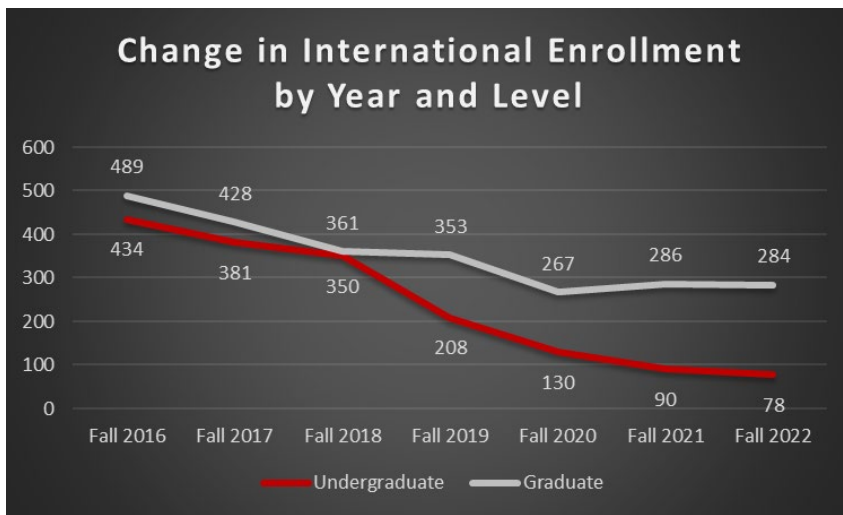
	Per Credit	Academic Year (24 credits)	Notes:
Cheyney	531	\$ 12,732	165% of in state rate, 150% for GPA > 2.75
Commonwealth	482	\$ 11,574	150% for students in Bloom double degree program
Commonwealth	805	\$ 19,290	250% for all other International
East Stroudsburg	691	\$ 16,576	200% of in state rate
Indiana	798	\$ 19,152	248% of in state rate
Kutztown	805	\$ 19,290	250% of in state rate
Millersville	Rates vary from 110% to 250%, GPA driven, entering after fall 2018		
PennWest	482	11,574	CA - newly enrolled International entering fall 2020 or later
PennWest	548	13,118	ED - all international students, 170%
PennWest	629	15,046	CA - International entering prior to fall 2020 195%
Shippensburg	725	17,362	
Slippery Rock	644	15,432	Some GPA exceptions for 150% rate
West Chester	805	19,290	250% rate

data collected from the 2022-23 Tuition Rate Memo from the System Office.

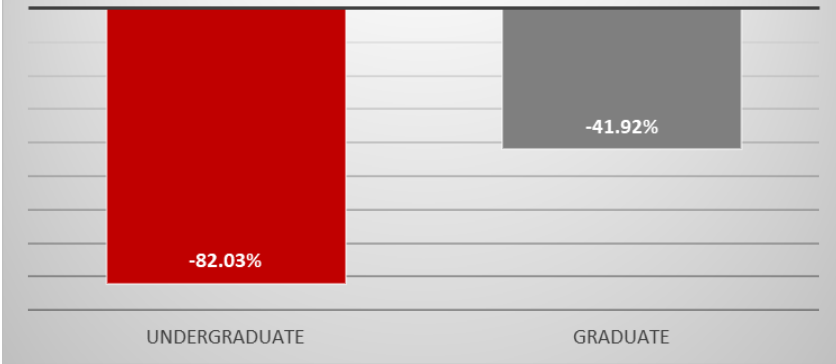
Approved 2022-23 Tuition Rates - International Undergraduate

	Per Credit	Academic Year (30 credits)	Notes:
Cheyney	531	\$ 15,930	165% of in state rate, 150% for GPA > 2.75
Commonwealth	482	\$ 14,460	150% for students in Bloom double degree program
Commonwealth	805	\$ 24,150	250% for all other International
East Stroudsburg	691	\$ 20,730	200% of in state rate
Indiana	798	\$ 23,940	248% of in state rate
Kutztown	805	\$ 24,150	250% of in state rate
Millersville	Rates vary from 110% to 250%, GPA driven, entering after fall 2018		
PennWest	482	\$ 14,460	CA - newly enrolled International entering fall 2020 or later
PennWest	548	\$ 16,440	ED - all international students, 170%
PennWest	629	\$ 18,870	CA - International entering prior to fall 2020 195%
Shippensburg	725	\$ 21,750	
Slippery Rock	644	\$ 19,320	Some GPA exceptions for 150% rate
West Chester	805	\$ 24,150	250% rate

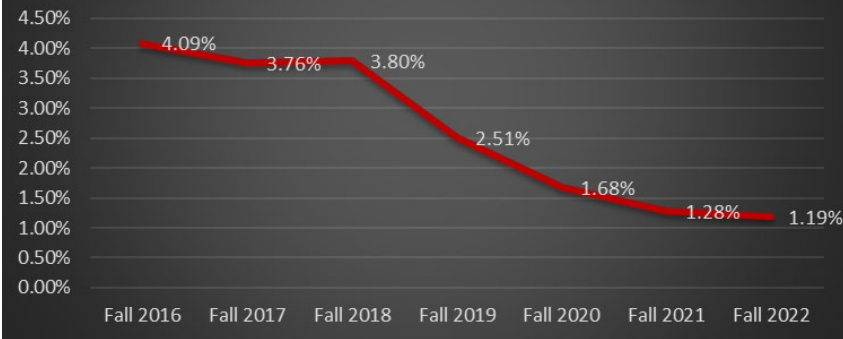
Appendix C: International undergraduate enrollment at IUP has been steadily declining since fall 2016.



Change in International Enrollment: Fall 2016 to Fall 2022



Undergraduate International Enrollment as a Percentage of Total Undergraduate Enrollment



Appendix D: IUP has consistently had the largest percentage of undergraduate international (non-resident alien, NRA) enrollment in the Pennsylvania State System of Higher Education since FY2017-18, falling only recently slightly behind Slippery Rock University in fall 2021.

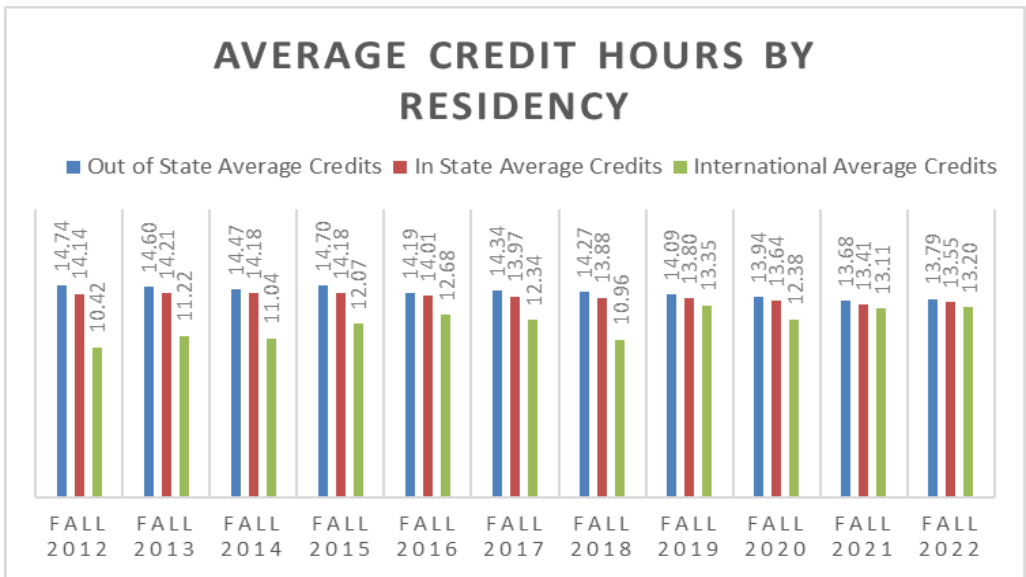
Undergraduate International Headcount Enrollment

University	Fall 2017			Fall 2018			Fall 2019			Fall 2020			Fall 2021		
	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA
Bloomsburg	64	8,606	0.74%	45	8,253	0.55%	45	7,992	0.56%	27	7,740	0.35%	20	7,069	0.28%
California	42	5,557	0.76%	50	5,174	0.97%	37	4,856	0.76%	30	4,785	0.63%	41	4,466	0.92%
Cheyney	0	723	0.00%	0	469	0.00%	2	618	0.32%	2	627	0.32%	0	642	0.00%
Clarion	14	4,321	0.32%	13	3,942	0.33%	15	3,764	0.40%	13	3,587	0.36%	16	3,156	0.51%
East Stroudsburg	48	6,051	0.79%	49	5,713	0.86%	37	5,417	0.68%	23	4,995	0.46%	30	4,327	0.69%
Edinboro	69	4,291	1.61%	49	3,572	1.37%	46	3,399	1.35%	39	3,146	1.24%	40	2,939	1.36%
Indiana	381	10,389	3.67%	351	9,471	3.71%	229	8,567	2.67%	140	8,032	1.74%	109	7,343	1.48%
Kutztown	64	7,489	0.85%	68	7,391	0.92%	70	7,204	0.97%	57	6,945	0.82%	50	6,697	0.75%
Lock Haven	33	3,472	0.95%	25	3,067	0.82%	22	2,752	0.80%	10	2,727	0.37%	16	2,466	0.65%
Mansfield	13	1,836	0.70%	9	1,599	0.56%	14	1,640	0.85%	19	1,780	1.07%	15	1,790	0.84%
Millersville	57	6,778	0.84%	64	6,779	0.94%	74	6,794	1.09%	93	6,493	1.43%	49	6,257	0.78%
Shippensburg	52	5,585	0.93%	34	5,501	0.62%	37	5,286	0.70%	28	5,324	0.53%	56	4,901	1.14%
Slippery Rock	97	7,638	1.27%	88	7,538	1.17%	69	7,468	0.92%	114	7,415	1.54%	146	6,921	2.11%
West Chester	63	14,481	0.44%	71	14,592	0.49%	58	14,637	0.40%	33	14,712	0.22%	33	14,475	0.23%
System Total	997	87,217	1.14%	916	83,061	1.10%	755	80,394	0.94%	628	78,308	0.80%	621	73,449	0.85%

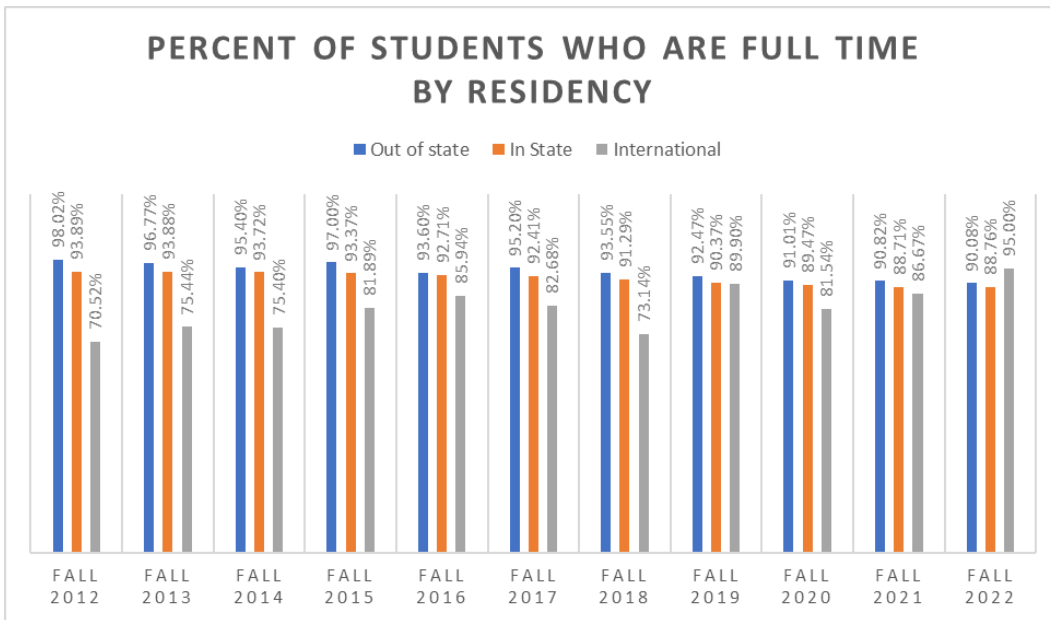
Total International Headcount Enrollment

University	Fall 2017			Fall 2018			Fall 2019			Fall 2020			Fall 2021		
	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA
Bloomsburg	69	9,287	0.74%	49	8,924	0.55%	52	8,689	0.60%	34	8,436	0.40%	24	7,745	0.31%
California	64	7,788	0.82%	62	7,312	0.85%	43	6,842	0.63%	52	6,885	0.76%	67	6,512	1.03%
Cheyney	0	755	0.00%	0	469	0.00%	2	618	0.32%	2	627	0.32%	0	642	0.00%
Clarion	18	5,225	0.34%	17	4,869	0.35%	19	4,703	0.40%	16	4,465	0.36%	24	3,922	0.61%
East Stroudsburg	81	6,742	1.20%	76	6,425	1.18%	66	6,214	1.06%	46	5,842	0.79%	53	5,136	1.03%
Edinboro	75	5,575	1.35%	61	4,834	1.26%	55	4,646	1.18%	49	4,319	1.13%	54	4,043	1.34%
Indiana	809	12,562	6.44%	712	11,581	6.15%	582	10,636	5.47%	407	10,067	4.04%	395	9,308	4.24%
Kutztown	77	8,329	0.92%	77	8,309	0.93%	80	8,199	0.98%	61	7,892	0.77%	59	7,675	0.77%
Lock Haven	33	3,827	0.86%	25	3,425	0.73%	22	3,162	0.70%	10	3,163	0.32%	16	2,920	0.55%
Mansfield	13	1,897	0.68%	9	1,637	0.55%	14	1,663	0.84%	19	1,792	1.06%	15	1,803	0.83%
Millersville	70	7,748	0.90%	70	7,781	0.90%	78	7,817	1.00%	101	7,495	1.35%	59	7,213	0.82%
Shippensburg	119	6,581	1.81%	71	6,408	1.11%	57	6,096	0.94%	43	6,130	0.70%	77	5,668	1.36%
Slippery Rock	100	8,895	1.12%	93	8,824	1.05%	72	8,806	0.82%	120	8,876	1.35%	150	8,424	1.78%
West Chester	119	17,336	0.69%	130	17,552	0.74%	110	17,691	0.62%	75	17,719	0.42%	74	17,640	0.42%
System Total	1,647	102,547	1.61%	1,452	98,350	1.48%	1,252	95,782	1.31%	1,035	93,708	1.10%	1,067	88,651	1.20%

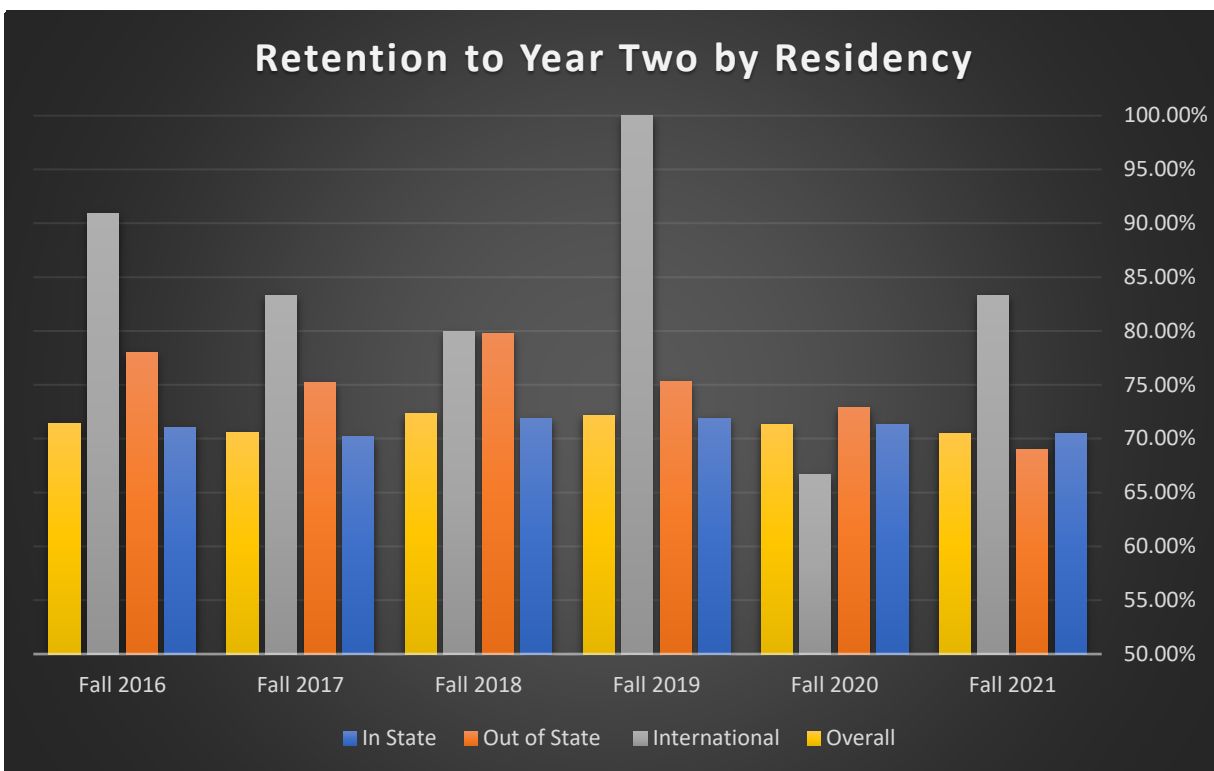
Appendix E: The average number of credit hours in which undergraduate, international students enrolled each fall semester for the past ten years is lower than the average credit hours for in-state and out-of-state, domestic undergraduate students.



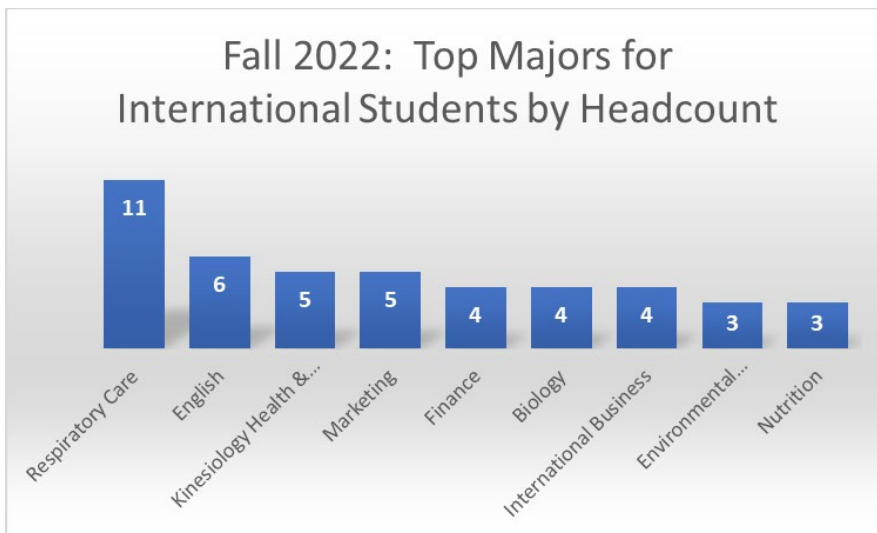
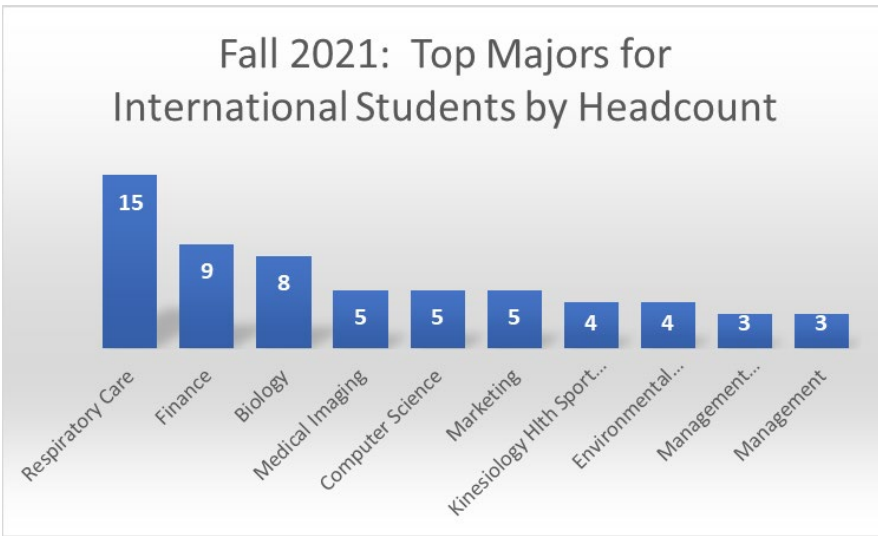
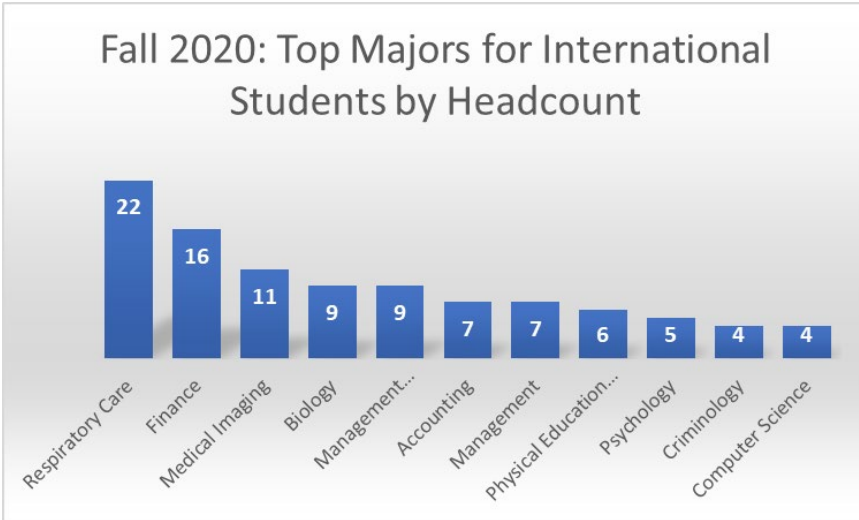
Appendix F: Percent of students who are enrolled full-time by residency. Undergraduate, international full-time enrollment is proportionally lower than the other two residency categories.



Appendix G: The retention to year two by first-time, undergraduate, degree-seeking international students has exceeded that of in-state and out-of-state, domestic students in five of the past six years. Distance from home is a significant factor in student retention, the further away from home, the lower the retention. In the case of out-of-state students, retention rates have not followed this trend.



Appendix H: The top majors for international undergraduate students at IUP over the past three fall semesters:



Appendix I: FY 2020-21 Headcount data from Open Doors:

NUMBER OF INTERNATIONAL STUDENTS BY FIELD OF STUDY, 2020/21

IIE *Open Doors*

<u>Field of Study</u>	<u>2020/21</u>
-	
Agriculture	12,360
Agriculture ¹	7,348
Natural Resources and Conservation	5,012
Business and Management²	145,658
Communications and Journalism	20,613
Communication, Journalism	17,308
Communications Technologies/Technicians	3,305
Education	15,402
Engineering	190,590
Engineering	175,076
Engineering Technologies/Technicians	12,276
Transportation and Materials Moving	2,599
Mechanic and Repair Technologies/Technicians	326
Construction Trades	136
Military Technologies ³	123
Precision Production	54
Fine and Applied Arts	51,101
Visual and Performing Arts	38,187
Architecture	12,914
Health Professions	32,468
Health Professions	31,768
Residency Programs ⁴	700
Humanities	14,702
Foreign Languages, Literatures and Linguistics	6,446
English Language and Literature/Letters	3,505
Philosophy and Religious Studies	2,845
Theology and Religious Vocations	1,906
Intensive English	8,355

Legal Studies and Law Enforcement	11,684
Legal Professions and Studies	9,734
Homeland Security, Law Enforcement, and Firefighting	1,950
Math and Computer Science	182,106
Computer and Information Sciences	139,621
Mathematics and Statistics	42,485
Physical and Life Sciences	75,029
Biological and Biomedical Sciences	42,067
Physical Sciences	31,964
Science Technologies/Technicians	998
Social Sciences	76,419
Social Sciences ⁵	49,277
Psychology	16,196
Public Administration and Social Service Professions	6,360
Area, Ethnic, Cultural and Gender Studies	2,217
History ⁴	2,369
Other Fields of Study	64,042
Liberal Arts and Sciences/General Studies	33,266
Multi/Interdisciplinary Studies	19,876
Parks, Recreation, Leisure and Fitness Studies	5,728
Family and Consumer Sciences/Human Sciences ⁶	2,851
Basic Skills ⁷	1,170
Personal and Culinary Services	775
Library Science	238
Reserve Officer Training Corps ⁸	138
Undeclared	13,566
Total	914,095

Note: Historical data may not always sum to totals.

Note: All broad field of study categories are based on *Open Doors 2022* classifications, which may not match historic publications.

Note: The fields of study used in the *Open Doors 2021* and *2022* reports are from *Classification of Instructional Programs, 2020 Edition*, published by the National Center for Education Statistics (NCES) of the U.S. Department of Education.

Note: Prior to *Open Doors 2021* The fields of study used were from *Classification of Instructional Programs, 2010 Edition*, published by the National Center for Education Statistics (NCES) of the U.S. Department of Education.

* In the recent update from CIP 2010 to CIP 2020, the Classification of Instructional Programs (CIP) added several new categories to Series 60, Professional Residency/Fellowship Programs. Figures reported from 2020/21 onward are not entirely comparable to prior years.

Notes on historical names and classifications:

- (1) Formerly "Agricultural Sciences" and "Agribusiness and Agricultural Production" until 2003/04
- (2) Formerly "Business and Management, General" and "Marketing & Distribution" until 2003/04
- (3) Formerly included ROTC and JROTC until 2003/04
- (4) New Category as of 2004/05. In the recent update from CIP 2010 to CIP 2020, the Classification of Instructional Programs (CIP) added several new categories to Series 60, Professional Residency/Fellowship Programs. Figures reported from 2020/21 onward are not entirely comparable to prior years.
- (5) Formerly included "History" until 2003/04
- (7) Formerly "Home Economics" and "Vocational Home Economics" until 2003/04
- (8) New Category as of 2012/13
- (9) New Category as of 2010/11
- (10) New Category as of 2004/05, Field of study data for OPT students is reported for the first time in 2008/09. Previously, OPT was reported as a separate category.

Suggested citation: Institute of International Education. (2022). "Number of International Students by Field of Study, 1998/99 - 2021/22" *Open Doors Report on International Educational Exchange*. Retrieved from <https://opendoorsdata.org/>.

Comprehensive Planning Process (CPP)

Mid-Year CPP Progress Report

Submitted February 23, 2023



UBAC Budget Workshop
3/9/2023

Executive Summary and Highlights

- We have been working towards financial sustainability since January 2020 and have made significant progress but as demonstrated in the CPP (September 2022) there is a significant amount of work still needed.
- A Mid-Year CPP Progress Report was submitted to the Office of the Chancellor on February 23, 2023.
- Updated enrollment projections showed that original enrollment targets were not significantly different than actuals; however, the mix of enrollment in various student categories resulted in lower revenue than originally projected (\$1.4 million lower than projected).
- Not all the targets identified for FY 2022-23 were met by the date of the IUP CPP Mid-Year Report submittal or are projected to be met by the end of the fiscal year. Details regarding where we stand and what this means for IUP are outlined in this presentation.

Timing of the IUP CPP submittals for this year:

September 2022 (CPP V10c) 3-year plan; updated/changed assumptions for enrollment, appropriation levels, and personnel and benefits; contains components from prior versions with significant personnel targets built in through net attrition.

February 2023 (Mid-Year CPP Progress Report) provided mid-year progress to targets set in the September 2022 version of the CPP

Enrollment Projections and Revenue Impact

- Fall 2022 freeze headcount was slightly below projections.
- Credit hours were slightly above projections; however, the enrollment by student category showed lower actual enrollment for those students (Graduate and Out-Of-State) who pay a higher per-credit rate.
- This resulted in lower revenue for FY2022-23 than originally projected.

	FY2022-23	FY2023-24*
September 2022 CPP: Tuition Revenue	68,837,910	68,906,139
February 2023 Mid-Year Projections: Tuition Revenue	67,441,583	66,913,007
Change in Tuition Revenue	(1,396,327)	(1,993,132)

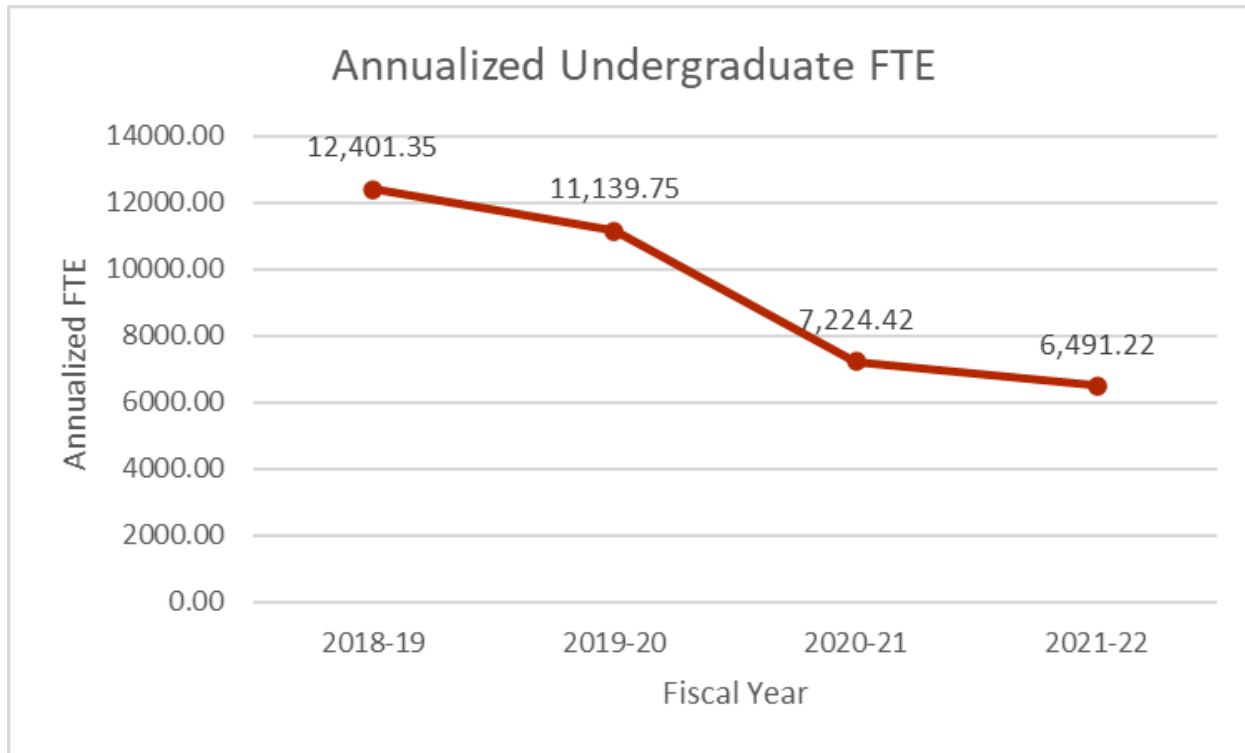
*Includes lost revenue from the change in domestic, out-of-state, undergraduate tuition change to a flat rate (estimated around \$500K)

Enrollment Information (continued)

- Credit hours have been trending downward, we've seen **34% decline** in credit hours since FY2017-18

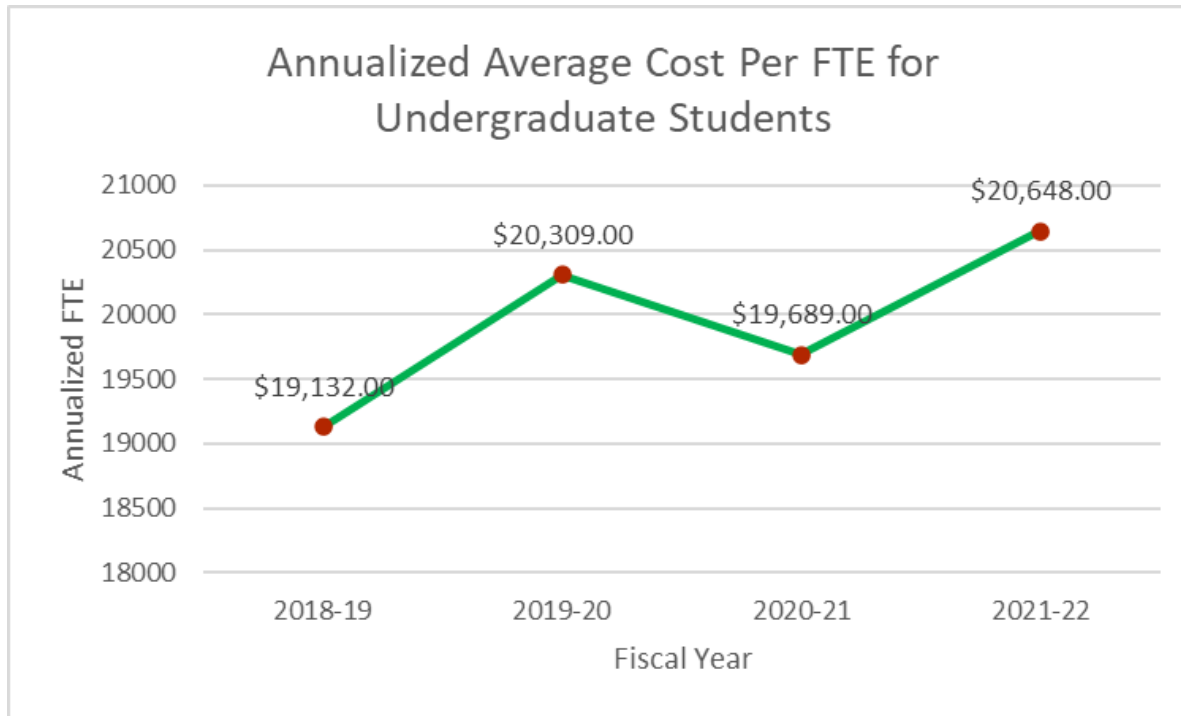
Historical Fall Credit Hours							
FY2017-18	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	Change from FY2017-18 to Present	
155,041	139,973	126,987	117,587	106,378	101,945	-34%	

Annualized Undergraduate FTE (excludes clock hours)



- Our undergraduate annualized FTE has declined by **47%** since FY2018-19.
- Had enrollment remained flat our undergraduate revenue would have been approximately **\$30 million** higher.

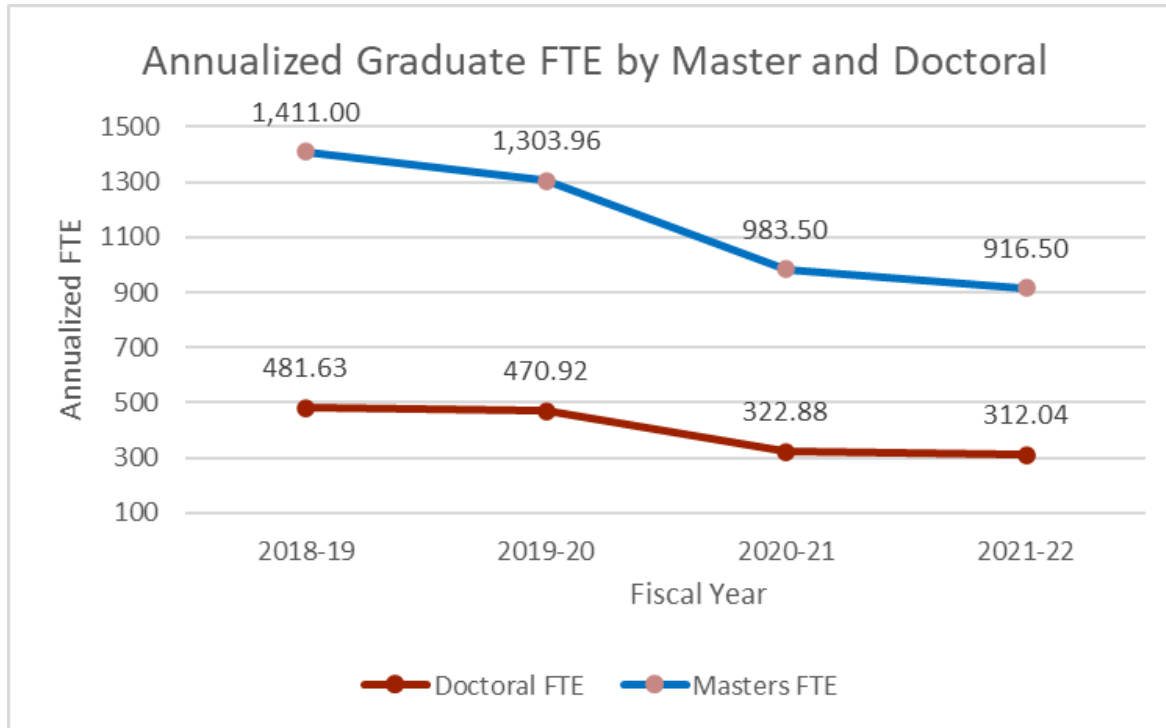
Annualized Average Cost Per FTE for Undergraduate Students



- While undergraduate enrollment has decreased by 47% since FY2018-19, our annualized average cost per FTE for undergraduate students has **increased by 8%**.

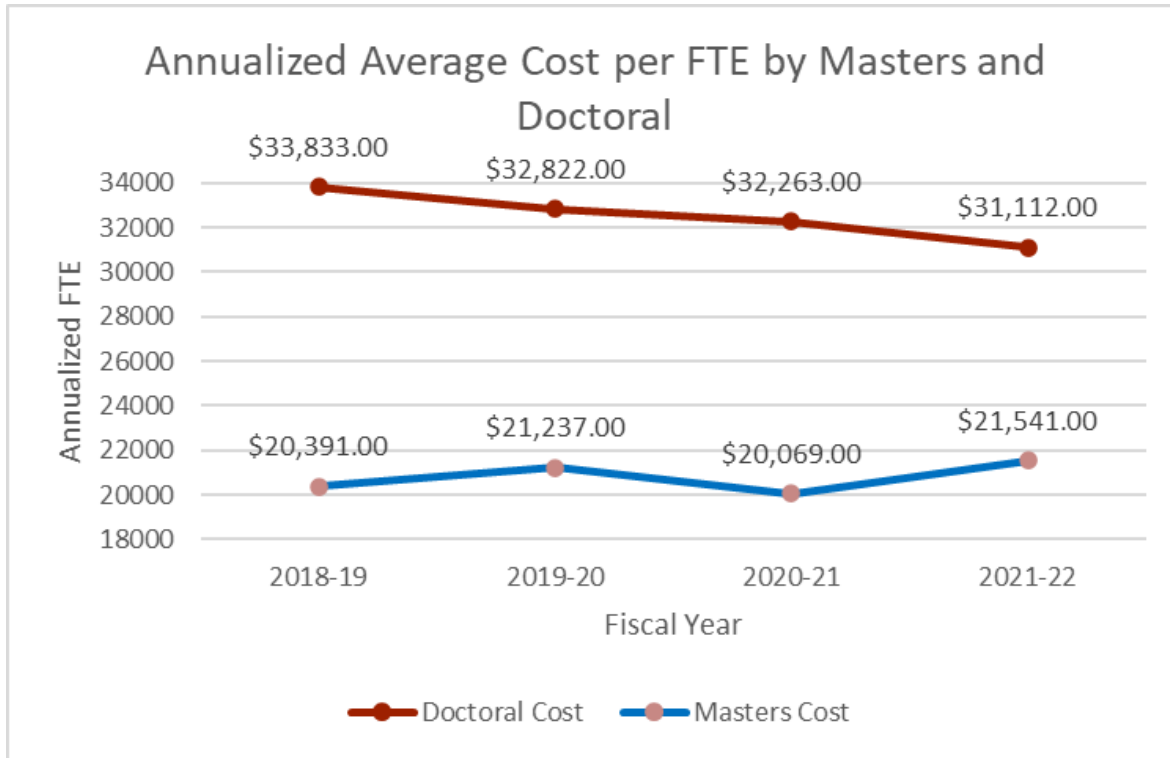
The definition for cost per FTE, as defined by the State System functional cost tool, is provided in the reference materials at the end of this presentation.

Annualized Graduate FTE by Master and Doctoral



- Our Master's annualized FTE has declined by **35%** since FY2018-19.
- Our Doctoral annualized FTE has declined by **35%** since FY2018-19.

Annualized Average Cost per FTE by Masters and Doctoral



The definition for cost per FTE, as defined by the State System functional cost tool, is provided in the reference materials at the end of this presentation.

- While Master's enrollment has decreased by 35% since FY2018-19, our annualized average cost per FTE for Master's students has **increased by 5.6%**.
- While Doctoral enrollment has decreased by 35% since FY2018-19, our annualized average cost per FTE for Doctoral students has **decreased by 8%**.

Overall Enrollment and Revenue – FY2010-11 to FY2021-22

	FY2010-11	FY2021-22	Variance	% Change
Annualized FTE	14,238.84	7,719.76	(6,519.08)	(45.8%)
Total Credit Hours	417,339	223,828	(193,511)	(46.4%)

Includes both undergraduate and graduate and excludes clock hours

Assuming the in-state undergraduate per-credit rate, if enrollment would've remained flat since FY2010-11, **FY2021-22 revenue would've been higher by at least \$62 million.**

This equates to us losing another whole university (such as a Slippery Rock) worth of students and revenue dollars. But, at the same time, we did not fully adjust our budget and expenses to match the revenue losses.

And, keep in mind that this is a very conservative estimate of the additional revenue with the 46.4% decline in credit hours.

Spring 2023 Freeze Compared to Spring 2023 CPP

FINAL FREEZE SPRING 23	CPP V10c			Today's Actuals			Difference CPP to Today's Actuals		
	Headcount	Credit Hours	FTE	Headcount	Credit Hours*	FTE	Headcount	Credit Hours	FTE
UG In state	5,781	77,519.00	5,167.93	5,832	78,012.00	5,200.80	51	493.00	32.87
UG Out of state	255	3,491.00	232.73	233	3,215.00	214.33	(22)	(276.00)	(18.40)
UG Int'l	79	1,033.00	68.87	78	1,036.00	69.07	(1)	3.00	0.20
UG TOTAL	6,115	82,043.00	5,469.53	6,143	82,263.00	5,484.20	28	220.00	14.67
GR in state	1,139	7,113.00	592.75	1,124	6,651.00	554.25	(15)	(462.00)	(38.50)
GR Out of State/Int'l	484	2,674.00	222.83	539	2,489.00	207.42	55	(185.00)	(15.42)
GR TOTAL	1,623	9,787.00	815.58	1,663	9,140.00	761.67	40	(647.00)	(53.92)
Total UG/GR	7,738	91,830.00	6,285.12	7,806	91,403.00	6,245.87	68	(427.00)	(39.25)
Clock Hour Total				209	86,395.00	191.99			

*UG actual credit hours include UG taking GR level credits and GR actual credit hours include GR taking UG level credits

Where we are...and where we could be

Credit hours and full-time enrollment matter!

FINAL FREEZE SPRING 23	Difference Spring CPP to Freeze			Difference Spring CPP to Freeze			Difference CPP to Freeze (<i>revenue is estimated and for demonstration purposes only</i>).		
Residency	Headcount	Credit Hours	FTE	CPP Avg Cr	Actual Avg Cr	Diff	CPP Gross Tuition Revenue	Actual Gross Tuition Revenue	Difference
Total UG/GR	68	(534.57)	(46.42)	11.87	11.70	(0.17)	\$ 29,112,030	\$ 28,553,888	\$ (558,142)

What if?

FINAL FREEZE SPRING 23	Difference Spring CPP to Freeze			Difference Spring CPP to Freeze			Difference CPP to Freeze (<i>revenue is estimated and for demonstration purposes only</i>).		
Residency	Headcount	Credit Hours	FTE	CPP Avg Cr	<i>What if?</i>	Diff	CPP Tuition Revenue	What if?	Difference
Total UG/GR	68	283.51	12.86	11.87	11.80	(0.07)	\$ 29,112,030	\$ 28,938,401	\$ (173,629)

Revenue would be approximately \$385,000 higher and we'd be closer to the CPP revenue projections overall.

Thinking beyond headcount....

FINAL FREEZE SPRING 23	Difference Spring CPP to Freeze			Difference Spring CPP to Freeze			Difference CPP to Freeze (<i>revenue is estimated and for demonstration purposes only</i>).		
	Headcount	Credit Hours	FTE	CPP Avg Cr	Actual Avg Cr	Diff	CPP Gross Tuition Revenue	Actual Gross Tuition Revenue	Difference
UG In state FT	(3)	568.17	37.88	14.41	14.53	0.12	\$ 19,785,336	\$ 19,772,250	\$ (13,086)
UG In state PT	54	(183.59)	(12.24)	5.53	4.85	(0.68)	\$ 1,163,735	\$ 1,104,621	\$ (59,114)
UG Out of state FT	(15)	(220.78)	(14.72)	14.40	14.38	(0.02)	\$ 1,560,612	\$ 1,457,507	\$ (103,105)
UG Out of state PT	(7)	(54.26)	(3.62)	6.45	5.88	(0.57)	\$ 69,235	\$ 43,898	\$ (25,337)
UG Int'l FT	6	46.98	3.13	14.24	13.72	(0.52)	\$ 742,023	\$ 800,305	\$ 58,282
UG Int'l PT	(7)	(44.03)	(2.94)	5.91	5.25	(0.66)	\$ 50,967	\$ 16,905	\$ (34,062)
UG TOTAL	28	112.49	7.50	13.42	13.37	(0.04)	\$ 23,371,908	\$ 23,195,486	\$ (176,422)
GR in state FT	(49)	(502.02)	(41.84)	10.16	10.15	(0.01)	\$ 2,175,983	\$ 1,916,940	\$ (259,043)
Grad In state PT	34	40.40	3.37	4.00	3.87	(0.13)	\$ 1,494,128	\$ 1,514,976	\$ 20,848
GR Out of state/In'l FT	(62)	(540.86)	(45.07)	9.65	10.10	0.45	\$ 1,427,146	\$ 1,008,522	\$ (418,624)
GR Out of state/In'l PT	117	355.42	29.62	2.83	2.89	0.06	\$ 642,865	\$ 917,964	\$ 275,099
GR TOTAL	40	(647.06)	(53.92)	6.03	5.50	(0.53)	\$ 5,740,122	\$ 5,358,402	\$ (381,720)
Total UG/GR	68	(534.57)	(46.42)	11.87	11.70	(0.17)	\$ 29,112,030	\$ 28,553,888	\$ (558,142)

Looking closer at UG...what if...

Spring undergraduate students registered for the average number of credits in the CPP?

FINAL FREEZE SPRING 23			Difference Spring CPP to Freeze			Difference Spring CPP to Freeze			Difference CPP to Freeze (<i>revenue is estimated and for demonstration purposes only</i>).		
Residency	Headcount	Credit Hours	FTE	CPP Avg Cr	Actual Avg Cr	Diff	CPP Gross Tuition Revenue	Actual Gross Tuition Revenue	Difference		
UG In state FT	(3)	568.17	37.88	14.41	14.53	0.12	\$ 19,785,336	\$ 19,772,250	\$ (13,086)		
UG In state PT	54	(183.59)	(12.24)	5.53	4.85	(0.68)	\$ 1,163,735	\$ 1,104,621	\$ (59,114)		
UG Out of state FT	(15)	(220.78)	(14.72)	14.40	14.38	(0.02)	\$ 1,560,612	\$ 1,457,507	\$ (103,105)		
UG Out of state PT	(7)	(54.26)	(3.62)	6.45	5.88	(0.57)	\$ 69,235	\$ 43,898	\$ (25,337)		
UG Int'l FT	6	46.98	3.13	14.24	13.72	(0.52)	\$ 742,023	\$ 800,305	\$ 58,282		
UG Int'l PT	(7)	(44.03)	(2.94)	5.91	5.25	(0.66)	\$ 50,967	\$ 16,905	\$ (34,062)		
UG TOTAL	28	112.49	7.50	13.42	13.37	(0.04)	\$ 23,371,908	\$ 23,195,486	\$ (176,422)		

FINAL FREEZE SPRING 23			Difference Spring CPP to Freeze			Difference Spring CPP to Freeze			Difference CPP to Freeze (<i>revenue is estimated and for demonstration purposes only</i>).		
Residency	Headcount	Credit Hours	FTE	CPP Avg Cr	<i>What if?</i>	Diff	CPP Tuition Revenue	What if?	Difference		
UG In state FT	(3)	568.17	37.88	14.41	14.53	0.12	\$ 19,785,336	\$ 19,772,250	\$ (13,086)		
UG In state PT	54	295.62	19.71	5.53	5.53	(0.00)	\$ 1,163,735	\$ 1,258,927	\$ 95,192		
UG Out of state FT	(15)	(216.98)	(14.47)	14.40	14.40	(0.00)	\$ 1,560,612	\$ 1,459,282	\$ (101,330)		
UG Out of state PT	(7)	(45.06)	(3.00)	6.45	6.45	0.00	\$ 69,235	\$ 48,194	\$ (21,041)		
UG Int'l FT	6	85.74	5.72	14.24	14.24	0.00	\$ 742,023	\$ 848,277	\$ 106,254		
UG Int'l PT	(7)	(41.39)	(2.76)	5.91	5.91	(0.00)	\$ 50,967	\$ 19,030	\$ (31,937)		
UG TOTAL	28	646.10	43.07	13.42	13.46	0.04	\$ 23,371,908	\$ 23,405,960	\$ 34,052		

Revenue would be approximately \$210,000 more and would exceed the CPP projections for spring.

Looking closer at GR...what if...

Spring graduate students registered for the average number of credits in which they enrolled in spring 22 and the percent of in-state grads who were FT was the same as spring 22?

FINAL FREEZE SPRING 23			Difference Spring CPP to Freeze			Difference Spring CPP to Freeze			Difference CPP to Freeze (<i>revenue is estimated and for demonstration purposes only</i>).		
Residency	Headcount	Credit Hours	FTE	CPP Avg Cr	Actual Avg Cr	Diff	CPP Gross Tuition Revenue	Actual Gross Tuition Revenue	Difference		
GR in state FT	(49)	(502.02)	(41.84)	10.16	10.15	(0.01)	\$ 2,175,983	\$ 1,916,940	\$ (259,043)		
Grad In state PT	34	40.40	3.37	4.00	3.87	(0.13)	\$ 1,494,128	\$ 1,514,976	\$ 20,848		
GR Out of state/In'l FT	(62)	(540.86)	(45.07)	9.65	10.10	0.45	\$ 1,427,146	\$ 1,008,522	\$ (418,624)		
GR Out of state/In'l PT	117	355.42	29.62	2.83	2.89	0.06	\$ 642,865	\$ 917,964	\$ 275,099		
GR TOTAL	40	(647.06)	(53.92)	6.03	5.50	(0.53)	\$ 5,740,122	\$ 5,358,402	\$ (381,720)		

FINAL FREEZE SPRING 23			Difference Spring CPP to Freeze			Difference Spring CPP to Freeze			Difference CPP to Freeze (<i>revenue is estimated and for demonstration purposes only</i>).		
Residency	Headcount	Credit Hours	FTE	CPP Avg Cr	<i>What if?</i>	Diff	CPP Tuition Revenue	What if?	Difference		
GR in state FT	(38)	(352.77)	(29.40)	10.16	10.25	0.09	\$ 2,175,983	\$ 1,993,953	\$ (182,030)		
Grad In state PT	23	69.99	5.83	4.00	3.97	(0.03)	\$ 1,494,128	\$ 1,530,244	\$ 36,116		
GR Out of state/In'l FT	(62)	(544.83)	(45.40)	9.65	10.07	0.42	\$ 1,427,146	\$ 1,005,449	\$ (421,697)		
GR Out of state/In'l PT	117	465.02	38.75	2.83	3.16	0.33	\$ 642,865	\$ 1,002,794	\$ 359,929		
GR TOTAL	40	(362.59)	(30.22)	6.03	5.67	(0.36)	\$ 5,740,122	\$ 5,532,441	\$ (207,681)		

Revenue would be approximately \$174,000 more and we would be closer to the CPP projections for spring.

Retention and Persistence:

Impact on Fall Cohort Enrollment

ACTUALS	Fall Year 1	Fall Year 2	Fall Year 3	Fall Year 4
Fall 16 cohort	2195	71.44%	61.59%	55.85%
Fall 17 cohort	2308	70.45%	60.75%	56.46%
Fall 18 cohort	1960	72.30%	63.32%	56.48%
Fall 19 cohort	1754	72.06%	60.03%	53.59%
Fall 20 cohort	1737	71.27%	62.64%	
Fall 21 cohort	1577	70.37%		
Fall 22 cohort	1643			
Avg		71.32%	61.67%	55.60%

ACTUALS	Fall 19	Fall 20	Fall 21	Fall 22
Fall Year 1	1754	1737	1577	1643
Fall Year 2	1417	1264	1238	1110
Fall Year 3	1402	1241	1053	1088
Fall Year 4	1226	1303	1107	940
	5799	5545	4975	4781

Retention and Persistence:

Impact on Fall Cohort Enrollment and Gross Tuition Revenue*

	Fall 2019	Fall 2020	Fall 2021	Fall 2022
Actual Total Headcount (four cohorts)	5799	5545	4975	4781
Two percentage point increase in IUP average retention and persistence	5925	5600	5096	4916
Additional Student Headcount	126	55	121	135
Additional Gross Tuition Revenue*	\$ 563,483	\$ 247,837	\$ 542,915	\$ 602,032
PASSHE average retention and persistence	6241	5903	5365	5164
Additional Student Headcount	442	358	390	383
Additional Gross Tuition Revenue*	\$ 1,978,558	\$ 1,602,135	\$ 1,744,134	\$ 1,713,082

*Assumed all retention and persistence growth was for in-state residents.

Retention and Persistence:

Impact on Fall Cohort Enrollment using a 2-percentage point increase to IUP average for Retention to year 2 and Persistence to years 3 and 4:

Fall Year 2	Fall Year 3	Fall Year 4
73.32%	63.67%	57.60%

"What if" Results	Fall 19	Fall 20	Fall 21	Fall 22
Fall Year 1	1754	1737	1577	1643
Fall Year 2	1437	1286	1274	1156
Fall Year 3	1470	1248	1117	1106
Fall Year 4	1264	1329	1129	1010
TOTAL FALL STUDENTS	5925	5600	5096	4916
Difference from actuals	126	55	121	135
Additional Gross Tuition Revenue*	\$ 563,484	\$ 247,838	\$ 542,915	\$ 602,032

*Assumed all retention and persistence growth was for in-state students.

Retention and Persistence:

Impact on Fall Cohort Enrollment *using the PASSHE Average Retention to year 2 and Persistence to years 3 and 4:*

Fall Year 2	Fall Year 3	Fall Year 4
76.34%	68.08%	64.67%

"What if" Results	Fall 19	Fall 20	Fall 21	Fall 22
Fall Year 1	1754	1737	1577	1643
Fall Year 2	1496	1339	1326	1204
Fall Year 3	1571	1334	1194	1183
Fall Year 4	1420	1493	1268	1134
TOTAL FALL STUDENTS	6241	5903	5365	5164
Difference from actuals	442	358	390	383
Additional Gross Tuition Revenue*	\$ 1,978,558	\$ 1,602,136	\$ 1,744,134	\$ 1,713,082

*Assumed all retention and persistence growth was for in-state students.

Retention and Persistence into the Future:

Projected Fall Cohort Enrollment *using the IUP Average Retention to year 2 and Persistence to years 3 and 4:*

	Fall Year 1	Fall Year 2	Fall Year 3	Fall Year 4
IUP Avg		71.32%	61.67%	55.60%

	Projected		
	Fall 2023	Fall 2024	Fall 2025
Fall Year 1	1800	1800	1800
Fall Year 2	1172	1284	1284
Fall Year 3	972	1013	1110
Fall Year 4	966	877	913
	4910	4974	5107

Retention and Persistence into the Future:

Impact on Fall Projected Enrollment *using a 2-percentage point increase to IUP average for retention to year 2 and Persistence to years 3 and 4:*

Fall Year 2	Fall Year 3	Fall Year 4
73.32%	63.67%	57.60%

	Projected		
	Fall 2023	Fall 2024	Fall 2025
"What if" Results			
Fall Year 1	1800	1800	1800
Fall Year 2	1205	1320	1320
Fall Year 3	1004	1046	1146
Fall Year 4	1001	908	946
TOTAL FALL STUDENTS	5009	5074	5212
Difference from actuals	99	101	105
Additional Gross Tuition Revenue*	\$ 383,377	\$ 388,248	\$ 405,492

*Assumed all retention and persistence growth was for in-state students.

Retention and Persistence into the Future:

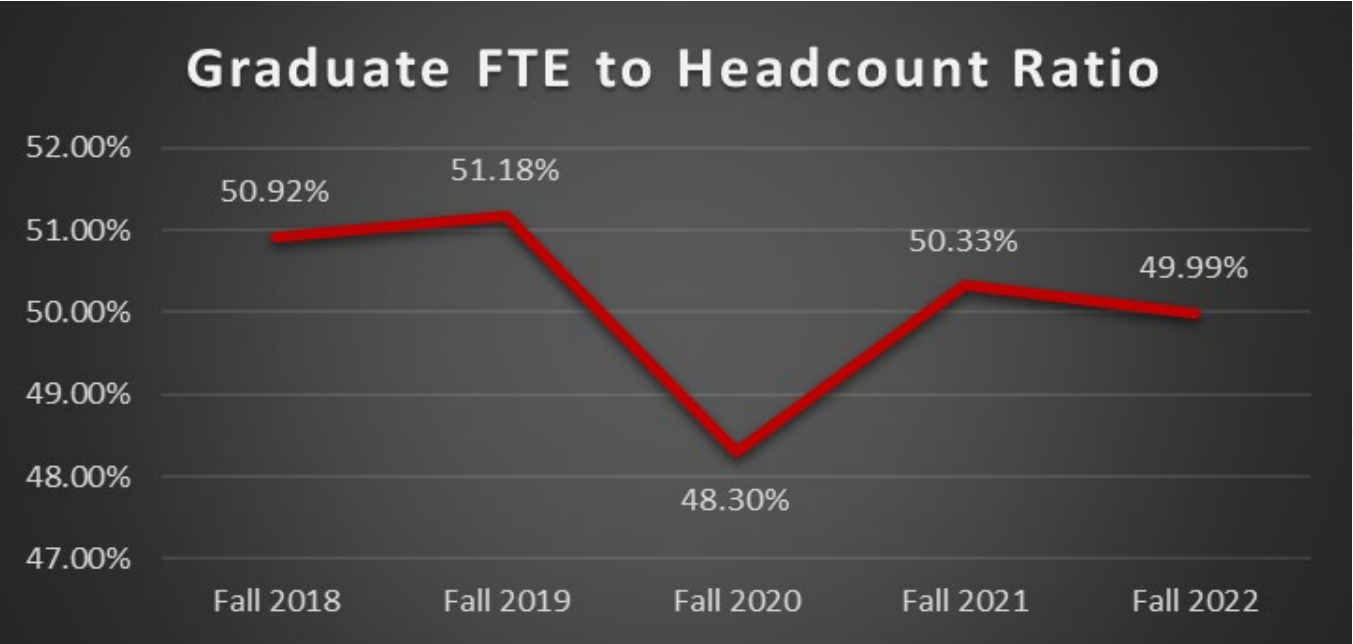
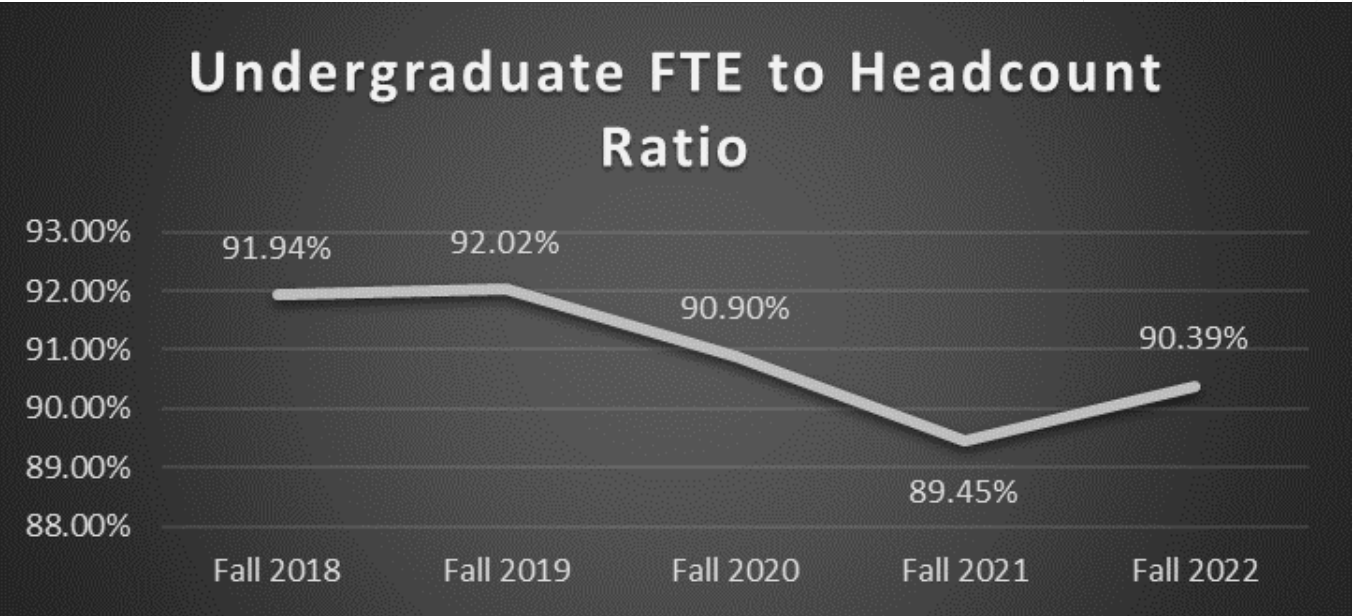
Impact on Fall Projected Enrollment using the PASSHE Average Retention to year 2 and Persistence to years 3 and 4:

Fall Year 2	Fall Year 3	Fall Year 4
76.34%	68.08%	64.67%

	Projected		
"What if" Results	Fall 2023	Fall 2024	Fall 2025
Fall Year 1	1800	1800	1800
Fall Year 2	1254	1374	1374
Fall Year 3	1074	1119	1225
Fall Year 4	1123	1020	1063
TOTAL FALL STUDENTS	5251	5313	5462
Difference from actuals	341	339	355
Additional Gross Tuition Revenue*	\$ 1,316,899	\$ 1,307,649	\$ 1,369,606

*Assumed all retention and persistence growth was for in-state students.

Headcount vs. FTE...how we've been trending



Key Takeaways: Enrollment and Financial Sustainability

- Meeting or even exceeding headcount goals does not necessarily equal meeting our financial goals.
- Seemingly small changes in credit hours and the percent of students who are full-time have a major impact on revenue.
- *Ensuring student success* will lead to an increase in our retention and persistence rates. Increases of even a couple of percentage points will positively impact overall enrollment and revenue.

CPP Mid-Year Progress Report Revenue and Expenses – E & G Recap

- In FY 2018-2019, E&G net assets were \$80 million. In FY2023-24 E&G net assets are expected to decrease to \$62 million assuming all targets developed in the CPP (September 2022) are met.
- Targets for expense reductions are to be achieved primarily through personnel reductions, accompanying benefits, and other operating expense reductions. Significant net attrition targets were built into the CPP submitted in September 2022.
- **The target for FY 2022-23 for non-faculty reductions was 29 FTE and \$2.7 million.** For FY2022-23, \$1.5 million [17 FTE] in non-faculty personnel expenditures have been identified. We have 13 FTE and \$1.2 million dollars remaining to achieve the target for this year.
- **The targets developed in the CPP for September 2022 for faculty personnel reductions through attrition and lowering costs was 25.7 FTE and \$3.9 million over the three years of the CPP.** The FY2022-2023 faculty reduction target was 17.37 FTE and \$2.6 million dollars. This target was intentionally aggressive, “front-loading” the targets to be achieved in years one and two of the plan.
- Since the September CPP submission, we have received 5 separation notices for faculty who will not be replaced. In addition, 8.1 FTE of faculty positions have been identified as one-time budget reductions in FY2022-23, resulting in savings of \$1.4 million for this year.

CPP Mid-Year Progress Report Revenue and Expenses – E & G Recap

- IUP's operational savings included savings for contracts reductions and utilities savings, as well as other operational savings.
- **\$500K** each in savings for utilities and contract savings was projected for this year.
- With the implementation of the winter and summer 2023 utility savings program and the contracts review project underway, it is anticipated that we will **meet or surpass** both of these operational targets.

Enrollment – Projections and Actuals (as of the Mid-Year CPP Progress Report dated February 23, 2023)

Enrollment Chart

	ACTUAL	ACTUAL	PROJECTED							
	FY 2020-21	FY 2021-22	Original	%	Revised	%	Original	%	Revised	%
			FY 2022-23*	Change	FY 2022-23	Change	FY 2023-24*	Change	FY 2023-24	Change
Fall FTE Enrollment										
Clock Hour	228.85	257.20	245.16	-4.7%	252.35	-1.9%	245.16	0%	245.17	-2.8%
Undergraduate	7,052.80	6,300.80	6,049.49	-4.0%	6,085.20	-3.4%	6,028.05	-0.4%	5,987.79	-1.6%
Graduate	982.88	989.00	903.92	-8.6%	888.90	-10.1%	921.48	1.9%	921.49	3.7%
Total Fall FTE Enrollment (excludes clock hour students)	8,035.68	7,289.80	6,953.41	-4.6%	6,974.10	-4.3%	6,949.53	-0.1%	6,909.28	-0.9%
Annualized FTE Enrollment										
Undergraduate (includes clock hour)	7,589.89	6,795.45	6,526.39	-4.0%	6,556.50	-3.5%	6,504.21	-0.3%	6,458.76	-1.5%
Graduate	1,306.38	1,228.54	1,122.81	-8.6%	1,121.78	-8.7%	1,144.63	1.9%	1,144.64	2.0%
Total Annualized FTE Enrollment (includes clock hour students)	8,896.27	8,023.99	7,649.20	-4.7%	7,678.28	-4.3%	7,648.84	0.0%	7,603.40	-1.0%
New Students - Fall First-Time Degree Seeking Undergraduate FTE	1,751.13	1,547.30	1,696.33	9.6%	1,640.20	6.0%	1,702.63	0.4%	1,702.63	3.8%
New Students - Fall New Transfer Degree Seeking Undergraduate FTE	247.40	245.87	274.98	11.8%	248.80	1.2%	276.00	0.4%	256.66	3.2%
Fall Graduate FTE (All credit bearing)	982.88	989.00	903.92	-8.6%	888.88	-10.1%	921.48	1.9%	921.49	3.7%
Second-Year Persistence Rate for First-Time, Full-Time Bachelor Degree Seeking Students	72.1%	71.3%	70.6%	-1.1%	70.0%	-1.9%	71.0%	0.6%	70.5%	0.7%
Six-Year Graduation Rate for First-Time, Full-Time Bachelor Degree Seeking Students	56.7%	55.8%	55.8%	0.0%	55.8%	0.0%	55.8%	0.0%	55.8%	0.0%
Net Tuition Revenue per FTE Student**	\$6,454	\$5,657	\$4,139	-26.8%	\$4,462	-21.1%	\$4,306	4.0%	\$4,153	-6.9%

*Submitted September 2022

**Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment. Note: this estimate may include aid awarded to graduate students.

Annual Summary Projections and Actuals (as of the Mid-Year CPP Progress Report dated February 23, 2023)

Executive Summary - E&G and Auxiliary

(\$ in Millions)

	ACTUAL		PROJECTED								
	Goal	FY 2020-21	ACTUAL FY 2021-22	Original FY 2022-23*	% Change	Revised FY 2022-23	% Change	Original FY 2023-24*	% Change	Revised FY 2023-24	% Change
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers		\$2.9	\$4.5	(\$21.5)		-\$20.6		(\$14.8)		-\$14.6	
Total Estimated Unrestricted Net Assets		\$76.6	\$80.0	\$59.2	-26.0%	\$60.1	-24.8%	\$45.2	-23.7%	\$46.2	-23.1%
Total Estimated End of Year Cash Balance		\$81.7	\$84.0	\$63.2	-24.7%	\$64.1	-23.7%	\$49.2	-22.2%	\$50.2	-21.7%
Annualized FTE Enrollment		8,896.27	8,023.99	7,649.20	-4.7%	7,678.28	-4.3%	7,648.84	0.0%	7,603.39	-1.0%
Fall FTE Student/Fall FTE Faculty Ratio	19.2	15.4	17.0	17.7		17.0		18.6		17.1	
Net Tuition Revenue per FTE Student**		\$6,454	\$5,657	\$4,139	-26.8%	\$4,462	-21.1%	\$4,306	4.0%	\$4,153	-6.9%

*Submitted September 2022

**Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment. Note: this estimate may include aid awarded to graduate students.

Revenue and Expenses – Auxiliary

- FY2022-23 projected revenue associated with these phases are \$6.1 million. Expense projections were already conservative and were not adjusted in the mid-year report.
- The deficit projected in the CPP Mid-Year report is **\$8.5 million** for FY 2022-23
- IUP has master leases in place for three of the four phases. There is no master lease in place for Phase II.
- Discussions regarding strategies are being held with system staff, legal counsel, and others to determine what next steps IUP can take to reduce debt, lower costs, and close this structural deficit without harming our current or prospective students.
- These discussions and analyses just started at the beginning of February when we were able to obtain outside legal counsel to assist IUP in the work, allowing us to finally begin progress in this important work.

Revenue and Expenses – Auxiliary

Auxiliary Chart

(\$ in Millions)

	ACTUAL		PROJECTED							
	FY 2020-21	FY 2021-22	Original FY 2022-23*	% Change	Revised FY 2022-23	% Change	Original FY 2023-24*	% Change	Revised FY 2023-24	% Change
Total Auxiliary Budget										
Total Revenues	\$24.4	\$21.4	\$24.6	14.6%	\$24.6	14.8%	\$25.9	5.5%	\$25.9	5.3%
Total Expenditures and Transfers to Plant Funds	25.1	26.9	33.1	22.9%	33.1	23.1%	33.6	1.6%	33.6	1.5%
Revenues Less Expenditures/Transfers to Plant Funds	(\$0.8)	(\$5.5)	(\$8.5)	55.6%	(\$8.5)	55.7%	(\$7.7)	-9.5%	(\$7.7)	-9.4%
Surplus/(Deficit)–Excludes Transfers to Plant Funds	(\$2.0)	(\$5.5)	(\$8.5)		(\$8.5)		(\$7.7)		(\$7.7)	
Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives	0.0	0.0	0.0				0.0			
One-Time COVID Funds (revenue recognition adjustment)	0.0	0.0	n/a		n/a		n/a		n/a	
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	(\$0.8)	(\$5.5)	(\$8.5)		(\$8.5)		(\$7.7)		(\$7.7)	
Total Actual/Estimated Unrestricted Auxiliary & Plant Net Assets	\$6.0	\$0.6	(\$7.9)	-1441.3%	(\$7.9)	-1440.7%	(\$15.6)	97.2%	(\$15.6)	97.5%
Total Actual/Estimated Auxiliary End of Year Cash Balance	\$12.4	\$8.2	(\$0.3)	-103.9%	(\$0.3)	-103.7%	(\$8.0)	2433.9%	(\$8.0)	2566.7%

*Submitted September 2022

Revised Auxiliary projections did not change significantly from the original projections. We are still anticipating an \$8.5 million shortfall for FY2022-23.

Non-Faculty Workforce Progress

Non-Faculty Workforce Reductions
Updated as of March 1, 2023 as Compared to CPP V10c

Non-Faculty Workforce Reductions - Progress as of 3-1-23 - DRAFT

Fiscal Year	Vacancies Removed from CPP V10c Base Workforce Prior to Target		Positions Vacated and Eliminated after CPP V10c		CPP V10c Target		Remaining to Target	
	FTE	Associated Savings	FTE ⁴	Associated Savings ³	FTE	Savings ³	FTE	Savings ³
2022-2023	1.54 ²	\$ 157,467	16.40	\$ 1,474,702	29.36 ^{1,4}	\$ 2,673,911	12.96	\$ 1,199,209
2023-2024	0	\$ -	0.52	\$ (27,477)	37.79 ^{1,4}	\$ 4,250,642	37.27	\$ 4,278,119
2024-2025	0	\$ -		\$ -	52.50 ^{1,4}	\$ 5,661,951	52.50	\$ 5,661,951
Cumulative	1.54	\$ 157,467	16.92	\$ 1,447,225	119.65	\$ 12,586,504	102.73	\$ 11,139,279

Faculty Workforce Progress

Faculty Workforce Reductions Updated as of March 1, 2023 as Compared to CPP V10c						
Fiscal Year	Positions Vacated and Eliminated after CPP V10c		CPP V10c Target ²		Remaining to Target	
	FTE	Associated Savings	FTE	Savings	FTE	Savings
2022-2023	2.00	\$ 291,305	17.37	\$ 2,609,686	15.37	\$ 2,318,381
2022-2023 - Temps ³	(13.86)	\$ (996,043)			13.86	\$ 996,043
2023-2024 ⁴	(3.00)	\$ (462,100)	8.29	\$ 1,292,088	11.29	\$ 1,754,188
2024-2025						
Cumulative	(14.86)	\$ (1,166,838)	25.66	\$ 3,901,774	40.52	\$ 5,068,612

Progress Toward Budget Balancing - Where do we stand?

FY2022-23 Budget Balancing Targets
As submitted in CPP V10c (October 12, 2022) compared to CPP V10d (February 2023)
UBAC 3-9-2023

	CPP V10c	CPP V10d
Budget Balancing Strategies (FY2022-23):	Target Savings (millions)	Projected Actuals (millions)
One-Time Strategies:		
One-Time Use of Reserves and Designated (Academic and Non-Academic) Funds	2.4	2.4
Use of one-time lost revenue claimed under HEERF III	5.0	6.0
Use of prior year carryover balance (less ESF and supplementing tech fee to breakeven status)	6.0	5.0
Total One-Time Strategies	13.4	13.4
Permanent Strategies:		
Utility Savings - Summer Pilot Program	0.5	0.5
Personnel Savings Achieved through Net Attrition*	5.2	0.8
Review of Consultant Contracts (placeholder amount, thorough review to take place)	0.5	0.5
Total Permanent Strategies	6.2	1.8
Total One-Time and Permanent Budget Balancing Strategies for FY2022-23	19.6	15.2

*The above personnel savings for FY2022-23 reflects a full year of net attrition. This amount could be less depending when in the year positions are actually vacated.

Progress Toward Budget Balancing - Where do we stand?

- The September 2022 CPP was submitted with a balanced budget through targeted savings of **\$13.4 million in one-time saving strategies** and **\$6.2 million in permanent savings strategies**.
- The February 2023 CPP Mid-Year Report was submitted showing **actual progress** to these targets.
 - The \$13.4 million in one-time savings has been identified and implemented.
 - However, we fell short of our permanent reduction strategies by **\$4.4 million**.
 - If we do not achieve the difference of \$4.4 million in permanent budget reductions targeted for this year, we will have to rely on additional one-time funds which will impact the future years of the CPP. This means we have to further draw down reserves and one-time funds this year. This diminishes our cash available.
- Future year permanent reduction targets will increase, and **we will have to do much more in less time**.
- **You may recall that when the CPP was developed, we had already indicated that the targets were achievable but we needed to make consistent and aggressive progress each of the three years of the plan.**
- To add to the challenge, the savings targets established in the September 2022 CPP were already significant and did not project the additional actual decrease in enrollment-related revenues resulting in \$1.4 million less in revenue for FY2022-23 and another projected revenue decline of \$2 million in FY2023-24.

We have done quite a bit to get us to this point and Budget Reduction Strategies implemented included the following:

- ESLP for faculty and non-faculty
- One-time and ongoing savings from Operating expense reductions
 - 50% reduction to departmental operating budgets
 - Reductions to plant
 - Reductions to budgeted personnel pools
 - Historical review of spending resulted in better aligning budget with expenses in certain areas.
- One-time savings by limiting travel, equipment purchases (slowing down the spending)
 - Detailed review of vacant positions to be eliminated and reducing budget
- Slow down of personnel expenses, hiring only when it's critical.
- Reduction of faculty budgets by identifying leave without pay, sabbaticals, and grant releases not confirmed at the time of the October CPP submission
- Using one-time carry forward funds to reduce deficit
- Using one-time reserves to reduce deficit
- Reductions to campus footprint; identifying buildings to take offline
- Review and eliminate consultant contracts and other contracts
- Review software contracts
- Shared services such as RPO for purchasing

Additional Budget Reduction Strategies Identified and considered via UBAC feedback and others beginning in January 2020:

- Areas that were identified to be analyzed and considered (*please note that not all of these were specifically mentioned in the various versions of the CPP as submitted*)
 - Outsourcing of the custodial, grounds, and snow removal functions
 - Branch campuses (Northpointe, Pittsburgh East, and Punxsutawney)
 - A current review of designated fund centers as well as the overall account structure to reduce, close out, simplify, and utilize funds in the accounts
 - Look at best practices, simplifying, and streamlining when reviewing processes
 - Reviewing student fee structure
 - Athletics
 - Health Service
 - Org structure changes; consolidate/merge areas
 - Review academic program mix; eliminate some offerings
 - Library
 - Effectiveness of affiliate organizations
 - Summer utility savings and consolidation of buildings
 - Reduce the number of cable drops
 - Reduce phone lines (VOIP project)
 - Review authorized cell phones and iPads
 - Consolidate departments and areas
 - Reach out to students who stopped out
 - Review scheduling processes
 - Review hours of operation
 - Digitize processes and documents
 - Many other items with feedback from UBAC and other constituency groups

Strategic Reinvestment Opportunities Identified previously:

The new Strategic Plan provides opportunities to focus and reinvest in priority student-focused areas to better position IUP for years to come.

- Reducing cost of attendance
- Improve student retention and graduation rates
- Housing scholarship beginning FY 2021-22
- \$300 one-time grant this year to assist students financially due to COVID-19
- Sutton scholarships funded by E&G
- Hawks Q&A Center
- University College
- IRMC and other academic/research partnerships
- New Kopchick Hall construction
- New academic program growth
- Diversity, equity and inclusion initiatives and programming
- Analyze student fees for possible reductions
- Merit and need-based funding for students.
- Emergency funding for students

Top IUP Budget Priorities or Areas of Focus (developed and refined in FY 2022-2023)

- **Auxiliary Fund** (includes multiple strategies to eliminate \$8.5 million structural deficit and eliminate the need to borrow from the E & G fund each year moving forward; analyze cash flow issues; utilize housing stock more efficiently; housing pricing and scholarships; legal issues)
- **Bond Debt** (time sensitive-refinancing and debt reduction strategies for both Auxiliary and E & G bonds)
- **E&G Designated Fund Review** (Goal of saving \$2 million annually-but also includes simplification of account structure, elimination of inactive accounts, consolidation of accounts, determination of transferring some accounts to regular E & G, identifying funds to assist with budget balancing, and other analysis)
- **Consultant and Large Contract Review** (Goal of saving \$500k each year-review and analyze consultant and other large contracts; determine if there are redundancies, consultants that can be eliminated; other ways to save via more efficient contracting; if the contract is being fully utilized, etc.)

Top IUP Budget Priorities or Areas of Focus (developed and refined in FY 2022-2023)

- **Staffing** (re-alignment, best practices, cross training, etc.) (Targets set in CPP and will be managed via net attrition over the 3 years of the CPP plan; understand and analyze work in order to align and/or re-align staffing across organization; understand how students are currently being served; improve business processes; organizational structure review; utilize comps and other metrics in assessment; implement best practices, efficiencies, ways to share and cross train, and non-duplication of work across the organization)
- **Student Pricing and Affordability** (Goals set and charge given to Tuition Pricing and Model Workgroup; activities are underway; several recommendations have been implemented thus far.)
- **Athletic Budget and Scholarships** (Budget shortfall for athletics was 500k last year and over \$1 million ongoing; recommendations were made for interim solutions for FY 2022-23 and new workgroup being formed to review more comprehensively.)
- **Center for Health and Well-Being** (accumulated budget deficit within the fund is more than \$2.3 million, which is more than \$1 million annually; need to find solutions to a balanced budget in this fund)

Where do go from here?

- The time is now to find solutions.
- We cannot count on new enrollment as the solution.
- We want to control our own destiny and avoid system intervention.
- More timely and expeditious work must take place to reduce expenses and/or increase revenues so that IUP's budget can be balanced over the next two years.
- Cash flow will soon become an issue.

We can do this, if we work together on solutions.

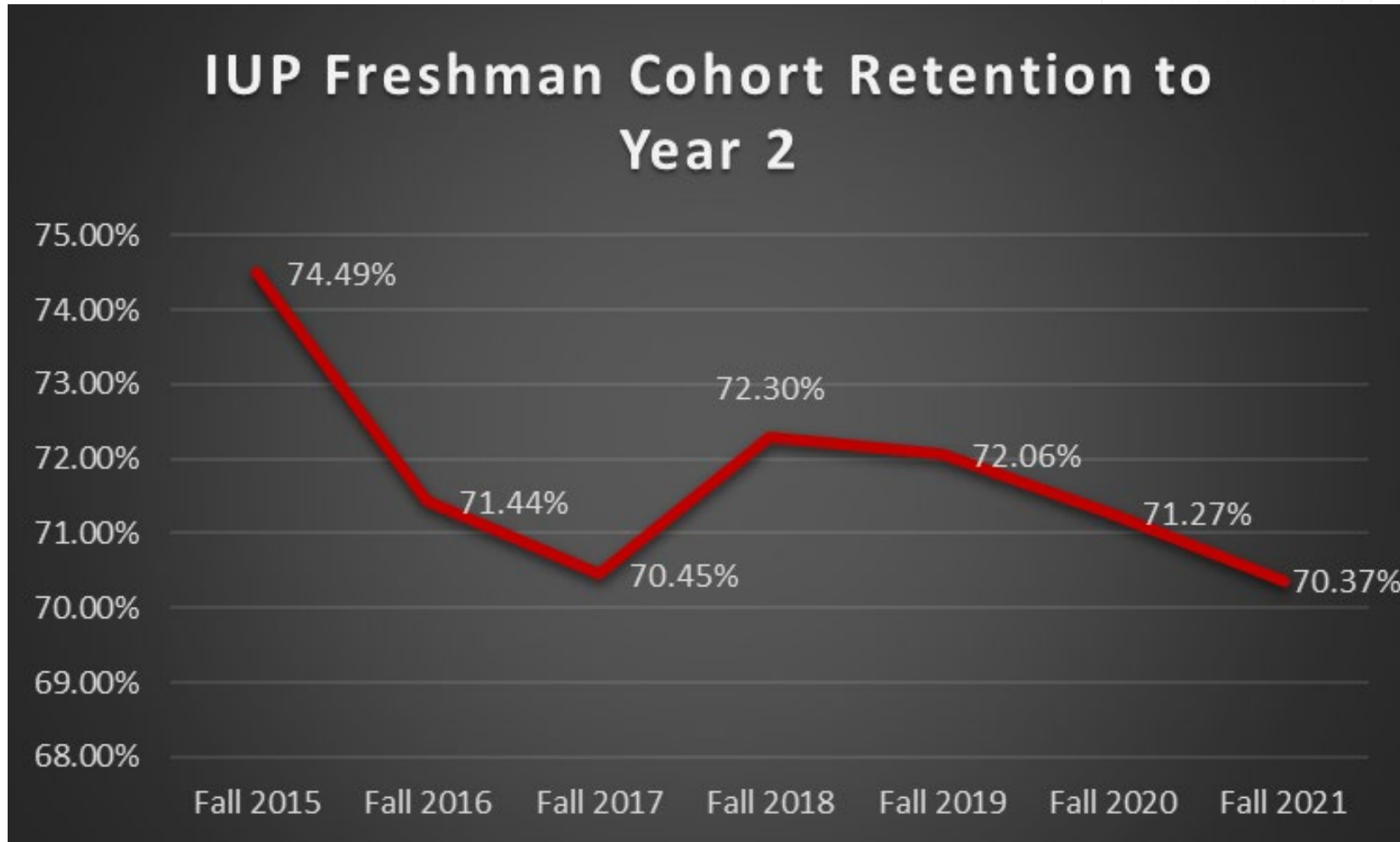
- We want your mindful input today on some important questions.

Reference Material

Increasing Retention and Persistence as a Component of Ensuring Student Success

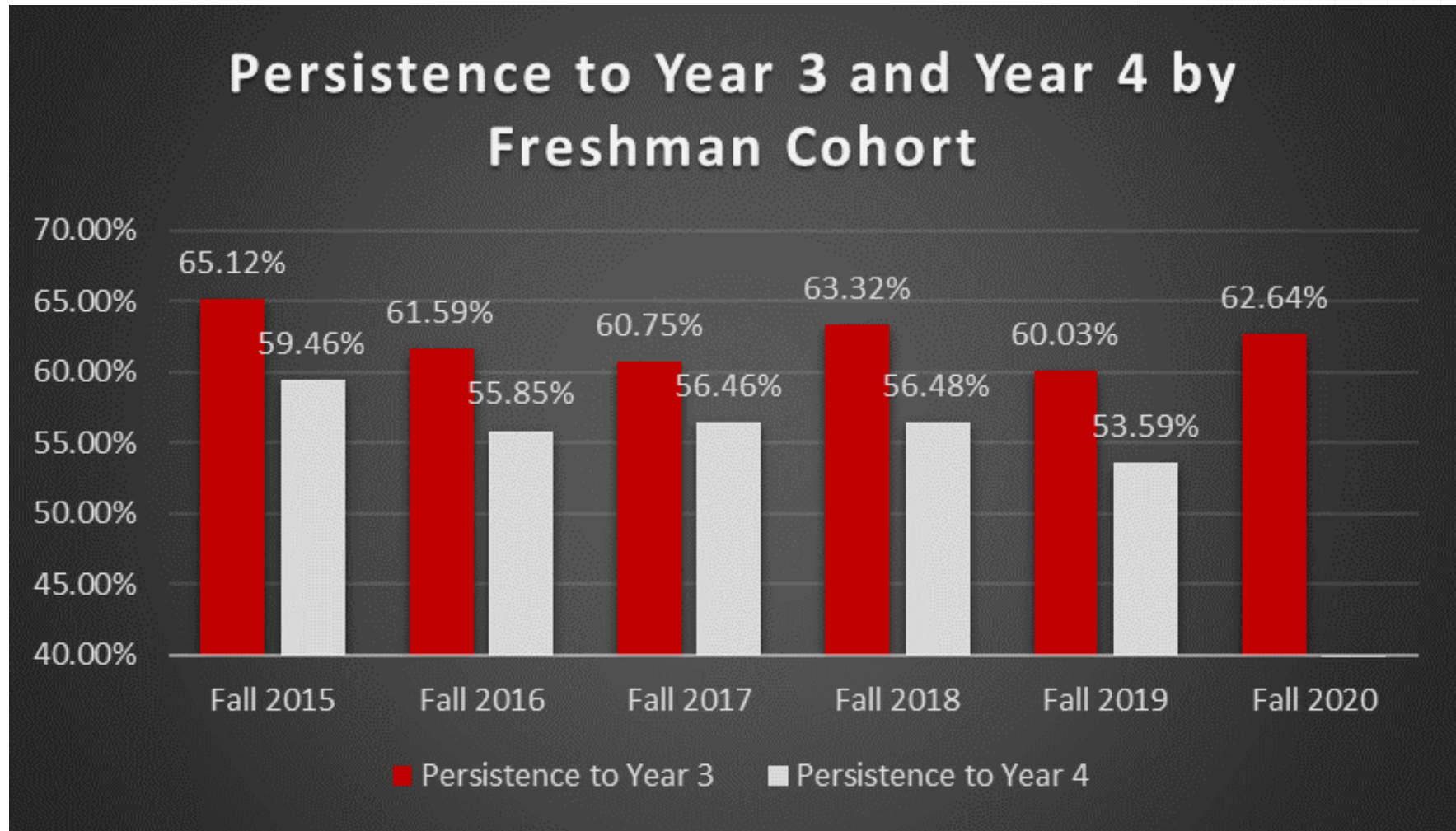
- The fall 2022 freshman retention from fall 2022 to spring 2023 was 85.4%
 - Nine additional students would have put us at 85.95% for the fall 2022 cohort, which is the retention to spring used for the CPP.
 - 85.95% is the five-year average fall to spring retention.
 - Last year the fall 2021 cohort retained to spring 2021 at 85.85%.
- Overall continuing student persistence from fall 2022 to spring 2023 was 91.18%.
 - Twenty-three additional continuing students persisted than if at the 90.7% persistence rate used in the CPP.
 - 85.92% is the five-year average persistence to spring for continuing students.
 - Last year the persistence from fall 2021 to spring 2022 was 85.67%.

Retention History



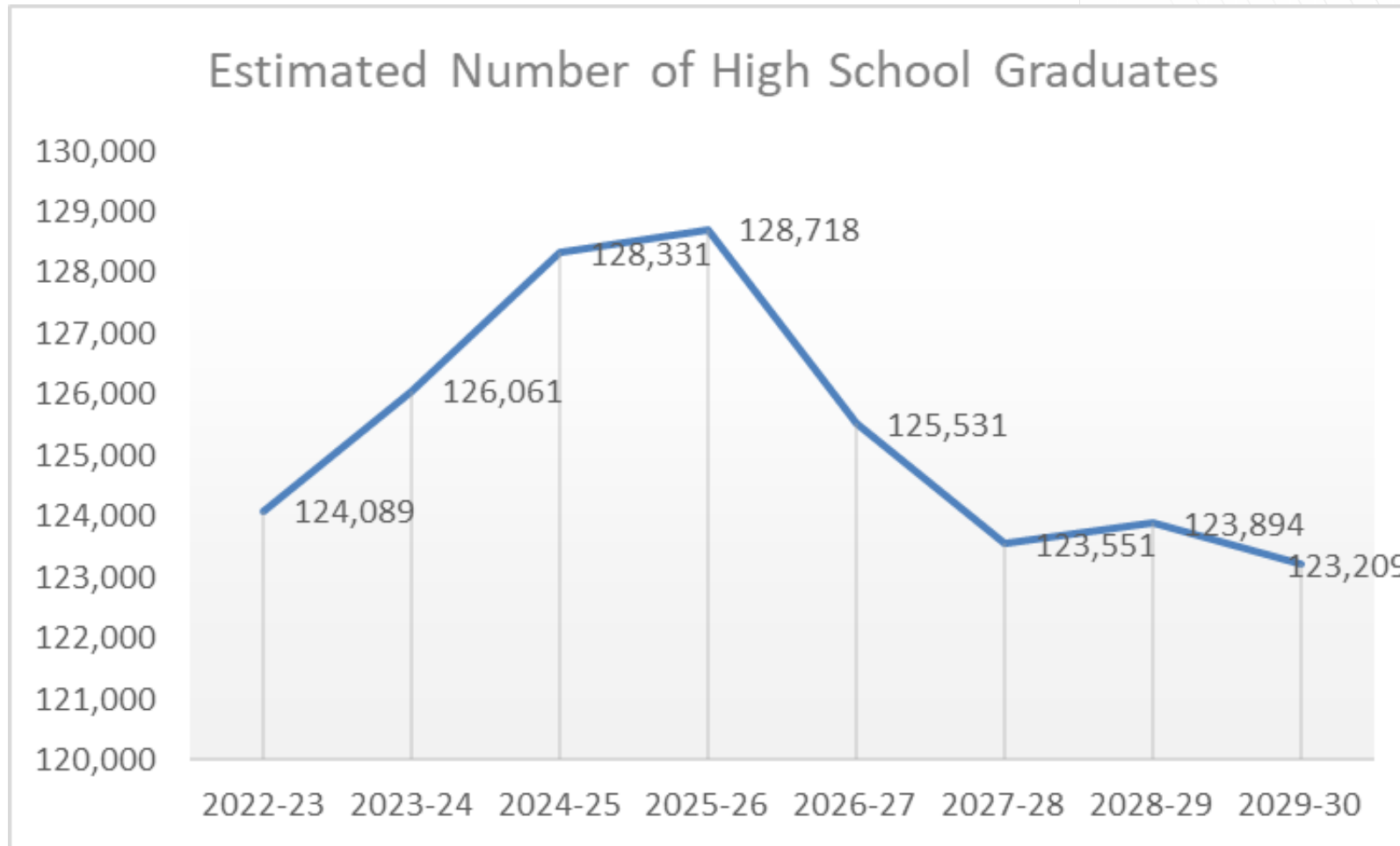
Persistence to Year 3 and Year 4 History

*Source: IReports



Enrollment Moving Forward

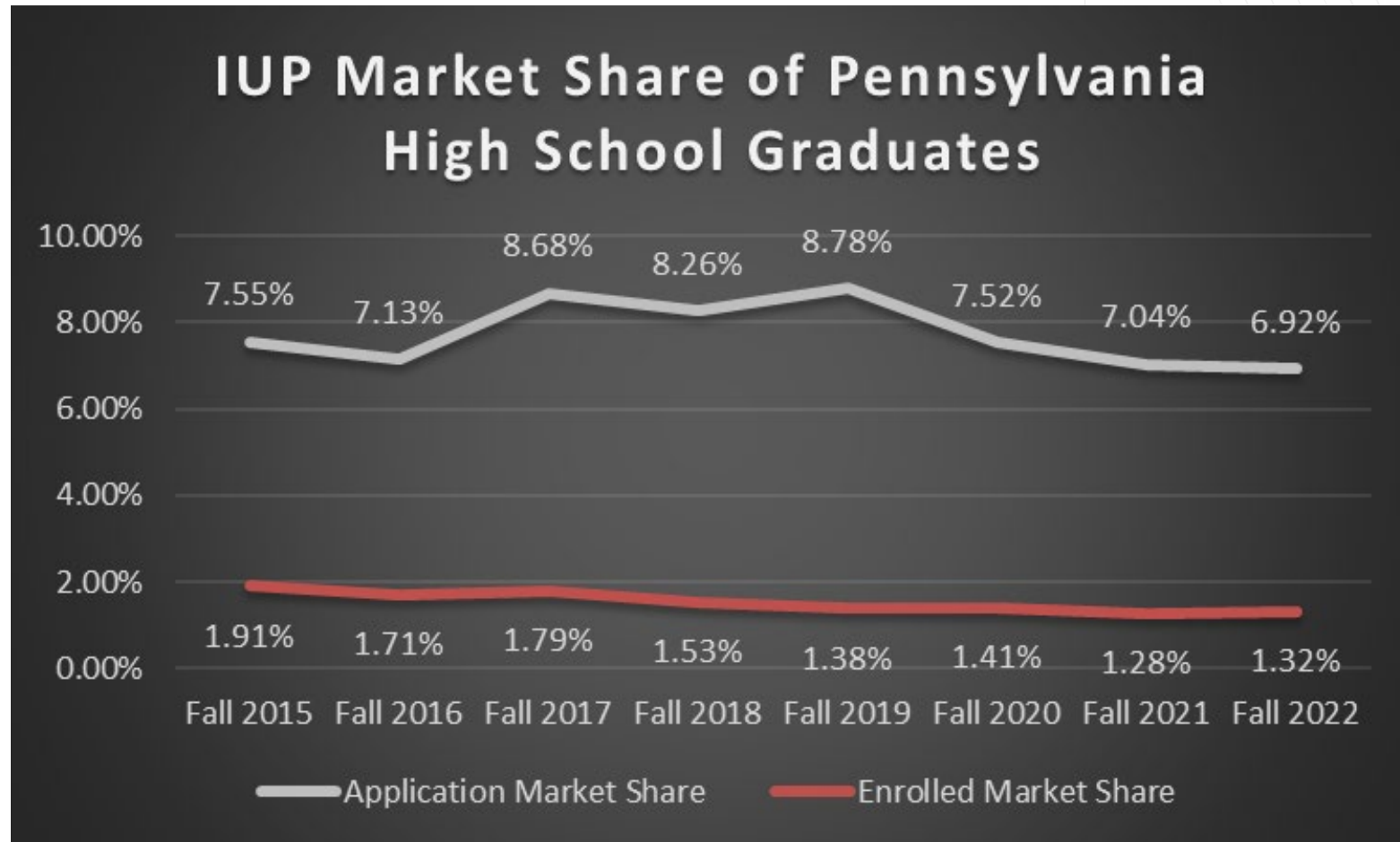
We need to keep an eye on 2025, when a demographic cliff is expected.



Enrollment Moving Forward

We also need to grow our market share of Pennsylvania high school graduates.

Students deciding to NOT attend college (non-consumers) is becoming more prevalent and shrinking the market even more.



Enrollment Projections for 2023-24

Used spring 2023 enrollment numbers as the base of future projections.

New freshman enrollment utilized market-share data, consideration of demographic trend projections, current admissions funnel data, implementation of the flat tuition rate and continuing the merit-based scholarship awards.

The retention rate for the fall 2022 cohort was projected at 70%, due to the lower fall to spring retention this year. The persistence rate used for continuing students for spring 2023 to fall 2023 is a conservative 64.77%.

The enrollment numbers for re-enrolled, dual enrollment, registrar's transient and clock hour enrolled students were based on historical data.

Graduate enrollment projections were increase slightly from previous CPP version to reflect graduate admission counselor work at the top end of the funnel, program-based projections, including "every other year recruitment" programs that did not recruit during academic year 2022-23.

Assumed a slight growth in new international enrollments each year.

Did ***not*** make any assumptions of the impact of the new pricing for undergraduate, out-of-state students.

2022-23 Projections

Fall 2023 Projections used in CPP Mid-Year Report (Feb 2023)	
Student Level/Type	Fall 2023
New Freshmen (UG)	1885
New Transfers (UG)	275
Upperclass Continuing (UG)	4145
Upperclass not in Continuing UG	180
Re-enrolls (UG)	100
Dual Enrollment (UG)	85
Transient (UG)	25
Grad (New and Cont)	1830
TOTAL UG + GR	8525
New and Continuing Clock Hour	285
TOTAL UG + GR + CH	8810

Cost per FTE as defined by the State System Functional Cost Tool

- **Cost per FTE**—Calculation performed of: (Expense for Activity / Student FTE).
 - **Cost per FTE: Direct Instructional** – Cost per FTE based on teaching activities:
- Calculation performed of: (Direct Instructional Expense for Activity / Student FTE)
 - **Cost per FTE: Total Instruction** – Cost of FTE based on all instructional activities:
- Calculation performed of: (Total Instructional Expense for Activity / Student FTE)
 - **Cost per FTE: Noninstructional** – Cost of FTE based on all noninstructional activities:
- Calculation performed of: (Noninstructional Expense / Student FTE)

System Sustainability Plan Update

Mid-Year Sustainability Progress Summary

Due: February 22, 2023

**Fiscal Year
2022-23**

University:	IN , Plan Level 2	
	Summary of Progress <i>(All yellow highlighted areas to be completed by submitting university)</i>	Reviewer Comments <i>(To be completed by other CAOs/CFOs after February 22, 2023)</i>
Fiscal Year Milestones	<p>To achieve enrollment targets of 8,844 (headcount incl. clock hour)/6,953 (FTE) at the fall freeze; Actuals at fall freeze were 8,832 (headcount incl. clock hour)/7,226.45 (FTE). To reduce FY2022-23 personnel expenditures by \$5.3 million [46 FTE]. For FY2022-23, \$1.5 million [17 FTE] in non-faculty personnel expenditures have been identified. We revised the target for the faculty reduction and moved it forward to next year. As detailed below, since the September CPP submission, we have received 5 separation notices for faculty who will not be replaced. In addition, 8.1 FTE of faculty positions have been identified as one-time budget reductions in FY2022-23, resulting in savings of \$1.4 million for this year. IUP's operational savings included savings for contracts reductions and utilities savings. \$500K in utility savings was projected for this year, and with the implementation of the winter and summer 2023 savings program and the contracts review project underway, it is anticipated that we will meet or surpass both of these operational targets.</p>	
Enrollment/ Revenue	<p>Narrative on progress from university, referring to tables on the back page</p> <ul style="list-style-type: none"> • Undergraduate: • Graduate • Noncredit Bearing (if applicable) • Clock Hour (if applicable) • Explanation of any new specific revenue 	
	<p>Overall, the undergraduate, graduate, and clock hour combined headcount for fall 2022 was -12 under the CPP (September 2022 version) projections, credit hour generation was +362 over projections, and FTE was +21.51 over projections.</p> <p>By level, undergraduate student headcount was 32 students below projections and credit hour registration was +522 over projections resulting in a fall undergraduate FTE 34.8 ahead of projections. Graduate students' headcount was 17 students under projections, with in-state student headcount below projection and out-of-state/international graduate headcount 22 students above projections. Graduate credit hour registration was 159.5 below projections and the fall FTE for graduate students was 13.29 FTE below projections. Clock hour student headcount was 37 students ahead of projections and exceeded projected clock hours by 3,233 hours and FTE by 7.19.</p> <p>Winter term actuals were below projections by 9% in headcount and about 7.5% in credit hours. The largest proportion of deficit is seen in in-state, undergraduate students. Additional analysis will be required to determine if the change to a flat-rate tuition structure for in-state residents contributed to this decline.</p> <p>Spring 2023 freeze headcount exceeded the September 2022 projections by 68 – graduate by 40 and undergraduate by 28. Overall credit hours were -427 credit hours [40 FTE] below projections. Undergraduate student credit hour generation was 220 [14 FTE] over projections and graduate students credit hour generation was 647 [54 FTE] below projections. The graduate decline was in both in-state and out-of-state students. The shortfall in graduate negatively impacted total revenue.</p> <p>Fall to spring retention of the fall 2022 new, first-time, full-time undergraduate student cohort was 85.33%, which is -0.62 percentage points, or -8 students, below the projected fall to spring retention of 85.95%. A higher percentage of students in the cohort were academically dismissed after the fall semester as compared to fall 2021 (5.36% vs. 4.31%); however, of those students who were not dismissed, a higher percentage did register for spring (90.2% vs. 89.7%). We have seen over the past two years (fall 2021 and fall 2022—post-COVID), a higher-than-average number and percentage of students being dismissed after fall. Pre-COVID, the five-year average of students who were dismissed was 2.87%. University efforts with retention and persistence are described below.</p> <p>Contrary to the retention of new, first-time, full-time undergraduate students, the percent of fall 2022 continuing student headcount that enrolled for spring 2023 exceeded projections by 0.61 percentage points, or 29 students ahead of projections.</p> <p>New students entering IUP in the spring 2023 semester also exceeded last year's headcount, with 24 new undergraduates and 16 additional graduate students matriculating as compared to spring 2022. Our population of dual enrollment high school students also increased by 22 students above the number that enrolled in spring 2022.</p> <p>Again, this year, the university organized a robust campaign to assist students with registration for spring. Retention funds were allocated to students whose account balance was too high for them to register. Students with missing financial aid documents that prevented fall financial aid from being applied to their accounts were contacted several ways (phone, email, and in-person, if living in the residence halls). Messages were placed on students' MyIUP accounts (the students' personal portal for the university), postcards were mailed to homes, Guides were notified about their students who had not yet registered (Guides are the staff and faculty members who volunteer to be a personal contact for students when they enter IUP), and Assistant/Associate Deans were provided lists of unregistered students in their respective colleges in order for them to contact the students. This activity is beyond the standard outreach by faculty advisors to their advisees.</p>	

As a result of this campaign, a higher percentage of students registered earlier in the semester than in the three previous spring registration periods. Between November 1 and the end of the fall semester, we averaged almost 6 percentage points higher in undergraduate registrations as compared to the previous four years as a percent to final spring registration and the final spring 2023. The various activities continue to be assessed for effectiveness and to refine efforts or outreach to students for summer and fall registration, IUP is currently in the implementation stages of a new student success infrastructure that utilizes both technological and human resources to provide pro-active and personalized outreach to students in all facets of their university experience.

Revenue:

Tuition revenue was updated based on actual fall, winter, and spring enrollments. This resulted in FY2022-23 revenue approximately \$1.4 million below the projection in the CPP in September 2022. Although overall fall credit hours exceed what was projected in September 2022 CPP submission, we saw lower credit hours in the student categories which pay a higher per-credit rate (graduate, domestic out of state, and international) which resulted in lower revenue. The situation was similar for spring, which also resulted in lower revenue than originally projected.

In December 2022, the Council of Trustees approved a flat or banded rate for our domestic, out-of-state, undergraduate students starting in fall 2023. This reduction in cost of attendance is similar to the 20 percent discount implemented in fall 2023 for our in-state, undergraduate students. As we anticipated with the discontinuation of the in-state rate, we also expect to see a decline in revenue in FY2023-24 around \$600k resulting from this change from a per-credit rate. This revenue loss will be supplemented by a use of one-time sources or a drawdown of reserves. As with our in-state rate, revenue was not the only factor in our decision. We had to carefully weigh the possible \$600k revenue loss against the impact and fairness to our domestic, out-of-state, undergraduate students.

In addition to the lower revenue resulting from the implementation of the new flat rate, updated enrollment projections are lower than those in the CPP September 2022 submission. This, coupled with declining enrollments in our intersession enrollment, resulted in lower revenue projections for FY2023-24.

As a result of extreme cold temperatures in December 2022, the S.W. Jack Cogeneration plant ran for extended periods of time, particularly around Christmas. The electricity the plant generated and exported to the PJM grid resulted in revenue of \$692K for the month of December. This exceeded the prior year December revenue by \$625K. This increased the FY 2022-23 other revenue.

In addition, because many of the larger generation plants in the area could not start up under these extreme conditions, IUP will be paid an additional \$500k by PJM as an emergency response payment. This amount is not yet finalized and could change slightly. Since this payment may not be received until next year it was adjusted in FY2023-24 other revenue, to be conservative.

Narrative on progress from university, referring to tables on the back page

- **Faculty:**
- **Nonfaculty:**
- **Operating:**
- **Campus Footprint:**
- **Planned Use of Unrestricted Net Assets:**
- **Auxiliary Enterprises (if applicable)**

Personnel Expenditures:

In IUP's CPP September 2022 submission, various personnel targets were set based on historical net attrition and the need to reduce expenditures over the three years of the CPP to balance the budget. An in-depth analysis and review of our staffing levels in all categories has continued since September 2022 and will extend into the next years, including a review of vacant non-faculty positions, the hiring of temporary faculty, sharing of resources across divisions and departments, reviewing classifications and position descriptions, faculty personnel related "pool" funding, and possible university reorganizations to achieve financial savings and improve efficiency and effectiveness.

Non-Faculty: A review of non-faculty positions to date has resulted in 13.65 FTE and \$1.3 million being eliminated from the mid-year CPP budget for the current fiscal year. Although this was a positive trend, we are short approximately 13 FTE and \$1.2 million dollars in targeted reductions. We anticipate more progress by year's end, but any amount short of the target will need to be achieved in years 2 and 3 of the plan.

Strategies for large reductions in staff are complex and require meaningful discussions and care to plan and implement, keeping in mind that we want to do these actions cautiously and in consultation with various parties across the campus. Key to all recommendations has been to understand impacts to our students and how they are being served.

Executive leadership at IUP has met to discuss budget balancing measures and are identifying areas within their divisions and across divisions where additional savings, reallocations, and sharing of resources could be achieved. These conversations have been productive in the most recent weeks and will continue to achieve the targets developed in the CPP.

Expenditures

Further development is needed for several unit reorganizations to improve efficiency and effectiveness in serving students. Strategies for work expectations, workload, and business processes to reduce personnel expenditures, particularly when positions become vacant, are also in development. As positions become vacant, they will be reviewed and analyzed for the possibilities of sharing functions, streamlining tasks, improving operations, understanding duplication of work, and making better determinations of how to move forward. Over \$850K in non-faculty personnel savings have recently been identified for FY2023-24 by taking this newer approach.

We continue to work towards a more streamlined, narrower, simpler overall organizational structure and business processes at the university. Simplifying the structure should result in the ability to eliminate positions as they become vacant and reducing the overall personnel budget.

A review of our facilities area, which contains a large portion of our non-faculty positions, is ongoing. To date, there are at least three positions that will become vacant due to separations and retirements over the next year and will not be filled. This review will also continue to pursue the goal of reducing overall campus footprint allowing us to perform facilities functions with even less staffing. According to the Gordian report, in FY22 the IUP Maintenance staff covered more building square footage than their peers – 175,000 gross square feet per FTE at IUP vs. the peer average at 125,000. In addition, the IUP Maintenance staff has less supervision than their peers with IUP at 27 FTE per supervisor vs. the peer average of 8. IUP also outscores our peers in general repair inspection. We have developed best practices and a better model in which we can refine and continue to be more efficient and effective.

We are intensively looking at space optimization and its direct impact on facilities related positions, through attrition. The next round of long-range facilities master planning (LRFMP) is just beginning and the major goals are to reduce and/or consolidate spaces, utilize space more optimally, and plan for future academic program growth in a mindful and holistic way. As physical space reductions take place, reductions in facilities and utilities costs will follow.

Faculty: The targets developed in the CPP for September 2022 for faculty personnel reductions through attrition and lowering costs was 25.7 FTE and \$3.9 million over the three years of the CPP. The FY2022/2023 faculty reduction target was 17.37 FTE/\$2.6 million dollars. This target was intentionally aggressive, “front-loading” the targets to be achieved in years one and two of the plan.

After further review and discussion of the targets, this front-loading was too optimistic. More time was needed to review data, conduct work regarding the academic program array (CPP Plan B), and analyze and understand all aspects of academic personnel costs and other important information. We needed the 2022-2023 year to work collaboratively on this effort before we could strategically plan for strategic reductions in the academic program array and hence in faculty while serving IUP’s current and future students.

Therefore, we revised our faculty-related targets to be achieved in Years 2 and 3 of the plan.

Other items of note include: A review of Leave without Pay (LWOP), Sabbaticals and Grant releases that were not known at the time of the CPP September 2022 submission has resulted in one-time savings of 8.1 FTE and \$1.4 million for the current year and is reflected in this mid-year report. Five faculty separation notices have been submitted to HR and confirmed to occur this year and next. There are also two other faculty changes that reduced faculty salary and benefit budget and FTE. These are reflected in FY 22-23 faculty data in this report.

Following a review of workload and academic growth areas after the fall semester began, it was deemed necessary to fill up to 7 permanent faculty positions in critical academic program areas, e.g., psychology, nursing, and cybersecurity, mostly to occur next fiscal year. This resulted in an increase to faculty budgets above projections of at least \$1.1 million, depending upon preferential rights hiring and CBA requirements. As the year has progressed, additional spring temporary hires were deemed necessary, again increasing our faculty budget. As noted previously, a critical and extensive review of faculty complement, and program array has begun, this will include the use of temporary hires, Alternative Work Assignments, overload payments, and general academic planning and scheduling.

Due to the need to plan out some of the complex work for personnel reductions and that some personnel attrition did not occur as rapidly as expected, combined with reductions in the tuition model to benefit students, there were targets that were not met this current year and therefore, the FY2023-24 projected budget shortfall increased from \$14.8 million to \$17.1 million.

Other Expenditures:

IUP planned for significant operational budget reductions by the following strategies: a) utilities savings; b) review consultant and other large contracts to reduce expenses; c) review scholarship funding for potential reduction in overall funding allocation and/or individual student awards; and d) review select areas of the university for recommendations for better and more effective operations. Progress on operational expense reductions is positive, thus far. The university expects that the targets set for operational expense reductions due to the various strategies identified are expected to be achieved or over-achieved this current year.

Utilities: IUP implemented a summer utilities savings pilot program last summer, 2022, as the first step towards reducing utilities costs across the campus. The goals of the program were to reduce costs as much as possible through options for employee work schedules that will reduce the employee footprint on campus (including continuing the Telecommuting Policy) and reducing energy use in campus buildings and facilities by consolidating instruction and activities to fewer buildings and setting back temperature settings in an efficient manner. The success of this program required campus-wide buy-in and cooperation. The Utility Savings program that was first implemented for summer 2022 achieved promising results despite the quick turnaround time to implement this program. The savings was estimated at \$300,000. IUP decided to continue this program for winter and a Winter Utilities Savings Program took place in December of 2022 and January of 2023. Winter savings calculations are not finalized since

<p>utilities bills have not yet been received. But it is expected to have saved the university money despite the program was only for a four-week time period and that we experienced colder than average temperatures during that time period. A new Summer Utilities Savings Program is being planned for Summer of 2023, refining what we have learned from the first two pilot programs. The target for savings for this current year was \$500,000 in savings and it is expected that IUP will meet or surpass this target.</p> <p>Scholarships: The Scholarship funding allocation budget was assessed for the current fiscal year, FY2022-23, to determine if one-time funds can be released for the current year to assist with the budget gap. It was determined that the current total scholarship balance can absorb a one-time reduction of \$3 million for the current year as it will not be used for the current year. This one-time reduction to the account and transfer will be implemented in FY2022-23 to help offset the current year's budget deficit. We will continue to assess the account for the ability to do further reductions, if possible. It was also determined, given the change in tuition structure and rates for undergraduate domestic and out-of-state students, that current scholarship award levels will continue through next year. IUP did not have a definitive scholarship savings target placed into the CPP in September 2022. The one-time reduction of \$3 million will assist the IUP budget for this year.</p> <p>The university is undergoing a campus-wide thorough review of consultant and other large contracts. Progress, so far, was that two contracts were eliminated from the budget. This work began this semester, and we anticipate to achieve the target reduction of \$500,000 in contract reduction savings this year.</p> <p>Designated Accounts: A workgroup was formed to simplify the account structure for the numerous designated accounts that had historically been set-up at IUP for various purposes. The outcome, so far, has been that \$2 million of one-time funds have been identified to be utilized for closing the budget gap for this current year. Other outcomes included closing out inactive accounts, consolidating accounts, and reducing the number of accounts. This work will continue, identifying funds to assist with the budget for next year and providing guidelines, improved business processes, and best practices around the use of these accounts to end users and to the financial staff.</p> <p>Campus Footprint: Facilities has identified five buildings (Pratt, Eicher, R&P Office, Reschini House, and University Towers) to be demolished beginning in August 2023 and anticipated to be completed by November 2024. This will reduce the overall campus footprint by approximately 128,000 square feet. The reduction will result in operational savings (staffing, utilities, general maintenance). Currently, four of the five buildings are unoccupied for general use with the fifth to be unoccupied by July 2023. Additional space will be identified to go offline, as part of the Long-Range Facilities Master Plan, which is currently under way. This additional reduction will further increase operational savings in future years.</p> <p>Use of Unrestricted Net Assets: Unrestricted net assets are projected to decrease to \$46.2 million by June 2024. As our work progresses in identifying areas of budget reductions, we will still have to rely on some one-time funds by drawing down on our reserves. To balance the FY2022-23 budget we have implemented one-time budget balancing strategies totaling \$12 million. IUP had anticipated a decrease in revenue from the implementation of the undergraduate in state student tuition to the flat-rate model and set aside approximately \$5 million in one-time lost revenue claimed under HEERF III to aid in balancing the current year budget. We have identified approximately \$2 million of one-time account balances from designated funds and reserves to aid in balancing the current year budget.</p> <p>Other: An analysis of key areas is underway in effort to provide guidance around best practices for operations and ensuring that expenses do not exceed funding available. These areas being reviewed include Intercollegiate Athletics, Auxiliary, Center for Health and Well-being, and several others. Some of the work is complex and requires legal counsel assistance.</p> <p>Auxiliary: Auxiliary revenue and actual expenses for this year and projections for next year are aligning with projections made in the CPP in September of 2022. IUP projected an estimated \$8 million annual structural deficit for both years of the plan for our auxiliary units. We are exploring and discussing options to reduce this deficit; however, debt service remains one of the largest expenditures and, due to agreements in place with affiliates, options are very limited. Off-campus student housing is abundant and is offered, for the most part, at lower pricing than on-campus housing. This On-campus housing price reduction is constrained by the need to meet debt service. further complicates the overall student housing situation at IUP. The IUP auxiliary budget is complicated due to the mix of affiliate-owned and IUP-owned housing portfolios, the overall occupancy levels, and bond debt that is higher than both housing and dining can afford. Discussions regarding strategies are being held with system staff, legal counsel, and others to determine what next steps IUP can take to reduce debt, lower costs, and close this structural deficit without harming our current or prospective students. These discussions and analyses just started at the beginning of February when we were able to get outside legal counsel obtained to assist IUP in the work, allowing us to finally begin to progress in this important work.</p>		
<p>Summary of Progress Against Milestones</p>	<p>The university has exceeded [met, partially met] mid-year [year-end] milestones for enrollment, personnel expenditure/FTE reductions, operating expenditures, and campus footprint reductions. Year-end projected net assets are in line with projections in the sustainability plan. The university believes it will exceed [meet, partially meet, will not meet] all milestones as set forth in the fiscal year goals above.</p>	
<p>Potential Loan Need in current year: \$x,xxx,xxx</p>	<p>CAO/CFO Recommendations? No/Yes (see below) Action plan required? No/Yes (see below)</p>	<p>Overall Ranking: (To reflect joint voting process - TBD)</p>
<p>CAO/CFO Recommendations—To reflect joint voting process (TBD)</p>		

There are no recommendations for follow-up activity for this reporting period. [Because enrollment projections were not met, a mid-course correction action plan and updated projections should be submitted by ...]. [Because sustainability plan actions were not achieved . . .].

Key:	Exceeds Expectations	Meets Expectations	Partially Meets Expectations	Does Not Meet Expectations
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IN University
FY 2022-23 Mid-Year Sustainability Progress Summary

Executive Summary: Update new "Charts for Sustainability" tab in CPP template with revised 2022-23 and 2023-24 data; copy table here.

Executive Summary - E&G and Auxiliary

(\$ in Millions)

	ACTUAL		PROJECTED								
	Goal	FY 2020-21	Original	%	Revised	%	Original	%	Revised	%	
		FY 2021-22	FY 2022-23*	% Change	FY 2022-23	% Change	FY 2023-24*	Change	FY 2023-24	Change	
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers		\$2.9	\$4.5	(\$21.5)		-\$20.6		(\$14.8)		-\$14.6	
Total Estimated Unrestricted Net Assets		\$76.6	\$80.0	\$59.2	-26.0%	\$60.1	-24.8%	\$45.2	-23.7%	\$46.2	-23.1%
Total Estimated End of Year Cash Balance		\$81.7	\$84.0	\$63.2	-24.7%	\$64.1	-23.7%	\$49.2	-22.2%	\$50.2	-21.7%
Annualized FTE Enrollment		8,896.27	8,023.99	7,649.20	-4.7%	7,678.28	-4.3%	7,648.84	0.0%	7,603.39	-1.0%
Fall FTE Student/Fall FTE Faculty Ratio	19.2	15.4	17.0	17.7		17.0		18.6		17.1	
Net Tuition Revenue per FTE Student**		\$6,454	\$5,657	\$4,139	-26.8%	\$4,462	-21.1%	\$4,306	4.0%	\$4,153	-6.9%

*Submitted September 2022

**Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment. Note: this estimate may include aid awarded to graduate students.

Enrollment Projections: Actuals (Fall/Spring Freeze Dates) — Update new "Charts for Sustainability" tab in CPP template with revised 2022-23 and 2023-24 data; copy table here.

Enrollment Chart

	ACTUAL		PROJECTED							
	FY 2020-21	FY 2021-22	Original	%	Revised	%	Original	%	Revised	%
		FY 2022-23*	% Change	FY 2022-23	% Change	FY 2023-24*	Change	FY 2023-24	Change	
Fall FTE Enrollment										
Clock Hour	228.85	257.20	245.16	-4.7%	252.35	-1.9%	245.16	0%	245.17	-2.8%
Undergraduate	7,052.80	6,300.80	6,049.49	-4.0%	6,085.20	-3.4%	6,028.05	-0.4%	5,987.79	-1.6%
Graduate	982.88	989.00	903.92	-8.6%	888.90	-10.1%	921.48	1.9%	921.49	3.7%
Total Fall FTE Enrollment (excludes clock hour students)	8,035.68	7,289.80	6,953.41	-4.6%	6,974.10	-4.3%	6,949.53	-0.1%	6,909.28	-0.9%
Annualized FTE Enrollment										
Undergraduate (includes clock hour)	7,589.89	6,795.45	6,526.39	-4.0%	6,556.50	-3.5%	6,504.21	-0.3%	6,458.76	-1.5%
Graduate	1,306.38	1,228.54	1,122.81	-8.6%	1,121.78	-8.7%	1,144.63	1.9%	1,144.64	2.0%
Total Annualized FTE Enrollment (includes clock hour students)	8,896.27	8,023.99	7,649.20	-4.7%	7,678.28	-4.3%	7,648.84	0.0%	7,603.40	-1.0%

New Students - Fall First-Time Degree Seeking Undergraduate FTE	1,751.13	1,547.30	1,696.33	9.6%	1,640.20	6.0%	1,702.63	0.4%	1,702.63	3.8%
New Students - Fall New Transfer Degree Seeking Undergraduate FTE	247.40	245.87	274.98	11.8%	248.80	1.2%	276.00	0.4%	256.66	3.2%
Fall Graduate FTE (All credit bearing)	982.88	989.00	903.92	-8.6%	888.88	-10.1%	921.48	1.9%	921.49	3.7%
Second-Year Persistence Rate for First-Time, Full-Time Bachelor Degree Seeking Students	72.1%	71.3%	70.6%	-1.1%	70.0%	-1.9%	71.0%	0.6%	70.5%	0.7%
Six-Year Graduation Rate for First-Time, Full-Time Bachelor Degree Seeking Students	56.7%	55.8%	55.8%	0.0%	55.8%	0.0%	55.8%	0.0%	55.8%	0.0%
Net Tuition Revenue per FTE Student**	\$6,454	\$5,657	\$4,139	-26.8%	\$4,462	-21.1%	\$4,306	4.0%	\$4,153	-6.9%

*Submitted September 2022

**Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment. Note: this estimate may include aid awarded to graduate students.

Financial Overview: Update new "Charts for Sustainability" tab in CPP template with revised 2022-23 and 2023-24 data; copy table here.

Financial Overview Chart

(\$ in Millions)

	ACTUAL		PROJECTED							
	FY 2020-21	FY 2021-22	Original	%	Revised	%	Original	%	Revised	%
		FY 2022-23*	% Change	FY 2022-23	% Change	FY 2023-24*	Change	FY 2023-24	Change	
Total Unrestricted (E&G and Auxiliary) Budget										
Total Revenues	\$216.0	\$217.3	\$192.0	-11.7%	\$191.2	-12.0%	\$194.8	1.5%	\$193.3	1.1%
Total Expenditures and Transfers to Plant Funds	213.1	212.8	213.5	0.3%	211.9	-0.4%	209.6	-1.8%	208.0	-1.8%
Revenues Less Expenditures/Transfers to Plant Funds	\$2.9	\$4.5	(\$21.5)		(\$20.7)		(\$14.8)		(\$14.6)	
Surplus/(Deficit)—Excludes Transfers to Plant Funds	(\$5.1)	\$7.4	(\$20.8)		(\$20.6)		(\$14.0)		(\$13.9)	
Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives	0.0	0.0	0.0		0.0		0.0		0.0	
One-Time COVID Funds (revenue recognition adjustment)	0.0	0.0	n/a		n/a		n/a		n/a	
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	\$2.9	\$4.5	(\$21.5)		(\$20.6)		(\$14.8)		(\$14.6)	
Total Actual/Estimated Unrestricted Net Assets	\$76.6	\$80.0	\$59.2	-26.0%	\$60.1	-24.8%	\$45.2	-23.7%	\$46.2	-23.1%
Total Actual/Estimated End of Year Cash Balance	\$81.7	\$84.0	\$63.2	-24.7%	\$64.1	-23.7%	\$49.2	-22.2%	\$50.2	-21.7%
Annualized FTE Enrollment	8,896.27	8,023.99	7,649.20	-4.7%	7,678.3	-4.3%	7,648.84	0.0%	7,603.4	-1.0%
Fall FTE Student/Fall FTE Faculty Ratio	15.4	17.0	17.7		17.0		18.6		17.1	
Annualized Unrestricted FTE Faculty, net of turnover	529.39	433.90	396.73	-8.6%	418.06	-3.7%	385.84	-2.7%	393.75	-5.8%
Annualized Unrestricted FTE Nonfaculty, net of turnover	598.88	519.35	513.77	-1.1%	519.90	0.1%	478.40	-6.9%	453.28	-12.8%
Total Unrestricted Employee FTE (Annualized)	1,128.27	953.25	910.50	-4.5%	937.96	-1.6%	864.24	-5.1%	847.03	-9.7%

*Submitted September 2022

E&G Financial Projections: **Update new "Charts for Sustainability" tab in CPP template with revised 2022-23 and 2023-24 data; copy table here.**

E&G Chart

(\$ in Millions)

	ACTUAL		PROJECTED								
	FY 2020-21	FY 2021-22	Original		Revised		Original		Revised		
			FY 2022-23*	% Change	FY 2022-23	% Change	FY 2023-24*	% Change	FY 2023-24	% Change	
Total E&G Budget											
Total Revenues	\$191.7	\$195.9	\$167.4	-14.5%	\$166.7	-14.9%	\$168.9	0.9%	\$167.4	0.4%	
Total Expenditures and Transfers to Plant Funds	188.0	186.0	180.5	-3.0%	178.8	-3.8%	176.0	-2.5%	174.4	-2.5%	
Revenues Less Expenditures/Transfers to Plant Funds	\$3.7	\$9.9	(\$13.0)		(\$12.1)		(\$7.1)		(\$7.0)		
Surplus/(Deficit)--Excludes Transfers to Plant Funds	(\$3.2)	\$12.9	(\$12.3)		(\$11.4)		(\$6.4)		(\$6.2)		
Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives	0.0	0.0	0.0				0.0				
One-Time COVID Funds (revenue recognition adjustment)	0.0	0.0	n/a		n/a		n/a		n/a		
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	\$3.7	\$9.9	(\$13.0)		(\$12.1)		(\$7.1)		(\$7.0)		
Total Actual/Estimated Unrestricted E&G and Plant Net Assets	\$70.6	\$79.4	\$67.1	-15.5%	\$68.0	-14.3%	\$60.7	-9.5%	\$61.8	-9.1%	
Total Actual/Estimated E&G End of Year Cash Balance	\$69.3	\$75.8	\$63.6	-16.2%	\$64.4	-15.1%	\$57.2	-10.0%	\$58.2	-9.6%	

*Submitted September 2022

Auxiliary Financial Projections: **Update new "Charts for Sustainability" tab in CPP template with revised 2022-23 and 2023-24 data; copy table here.**

Auxiliary Chart

(\$ in Millions)

	ACTUAL		PROJECTED							
	FY 2020-21	FY 2021-22	Original		Revised		Original		Revised	
			FY 2022-23*	% Change	FY 2022-23	% Change	FY 2023-24*	% Change	FY 2023-24	% Change
Total Auxiliary Budget										
Total Revenues	\$24.4	\$21.4	\$24.6	14.6%	\$24.6	14.8%	\$25.9	5.5%	\$25.9	5.3%
Total Expenditures and Transfers to Plant Funds	25.1	26.9	33.1	22.9%	33.1	23.1%	33.6	1.6%	33.6	1.5%
Revenues Less Expenditures/Transfers to Plant Funds	(\$0.8)	(\$5.5)	(\$8.5)	55.6%	(\$8.5)	55.7%	(\$7.7)	-9.5%	(\$7.7)	-9.4%
Surplus/(Deficit)--Excludes Transfers to Plant Funds	(\$2.0)	(\$5.5)	(\$8.5)		(\$8.5)		(\$7.7)		(\$7.7)	
Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives	0.0	0.0	0.0				0.0			
One-Time COVID Funds (revenue recognition adjustment)	0.0	0.0	n/a		n/a		n/a		n/a	
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	(\$0.8)	(\$5.5)	(\$8.5)		(\$8.5)		(\$7.7)		(\$7.7)	
Total Actual/Estimated Unrestricted Auxiliary & Plant Net Assets	\$6.0	\$0.6	(\$7.9)	-1441.3%	(\$7.9)	-1440.7%	(\$15.6)	97.2%	(\$15.6)	97.5%
Total Actual/Estimated Auxiliary End of Year Cash Balance	\$12.4	\$8.2	(\$0.3)	-103.9%	(\$0.3)	-103.7%	(\$8.0)	2433.9%	(\$8.0)	2566.7%

*Submitted September 2022

Unrestricted Net Asset and Cash Balance Projections: **Update new "Charts for Sustainability" tab in CPP template with revised 2022-23 and 2023-24 data; copy table here.**

Unrestricted Net Assets Chart

(\$ in Millions)

	Actual		Projected							
	FY 2020-21	FY 2021-22	Original		Revised		Original		Revised	
			FY 2022-23*	% Change	FY 2022-23	% Change	FY 2023-24*	% Change	FY 2023-24	% Change
Total Actual/Estimated Unrestricted Net Assets	\$76.6	\$80.0	\$59.2	-26.0%	\$60.1	-24.8%	\$45.2	-23.7%	\$46.2	-23.1%
Total Actual/Estimated End of Year Cash Balance	\$81.7	\$84.0	\$63.2	-24.7%	\$64.1	-23.7%	\$49.2	-22.2%	\$50.2	-21.7%
Projected Ratios resulting from the Annual Projection Plan - Will NOT Match Final Metric Results										
Estimated Annual Primary Reserve Ratio	34.0%	36.3%	n/a		n/a		n/a		n/a	
<i>Estimated End of Year Balance in Net Assets/Total Expenses</i>										
Estimated Minimum Reserves	159	173	n/a		n/a		n/a		n/a	
<i>Unrestricted cash*365/total unrestricted expenses</i>										

*Submitted September 2022

**Comprehensive Planning Narrative
Indiana University of Pennsylvania**

As submitted
September 16, 2022
Resubmitted September 28, 2022
Revised October 12, 2022

Reports should be no more than 15 pages.

Executive Summary

Please insert the Executive Summary chart from the CPP Excel file. Provide a brief (one page) narrative describing the university's financial projections and how the university will achieve at a minimum a balanced operating result and a minimum student/faculty ratio. Items in red must have an explanation detailing the university's strategies to address the negative trends.

For universities projecting a negative operating result in the revenue less expenditure line:

1. Describe the university's strategies to achieve a balanced annual operating projection by the completion of the projection period (FY 24-25) and meet the associated minimum fall 2010-11 student/faculty ratio goal as outlined in Part 4, Academic Program Strategies.
2. If the use of reserves is required during this period to address the deficits, explain the resulting net assets and cash position and impact on ongoing operations and sustainability.

For universities projecting a balanced or surplus operating result:

1. Briefly describe the use of the surplus for student success/deferred maintenance and/or replenishment of reserves in alignment with the Sustainability Policy.

All universities are required to open the Executive Summary with the major themes received from the prior year CPP Summarized Feedback Comments and any associated updates.

E&G and Auxiliary Funds – Executive Summary Chart:

Executive Summary

	(\$ in Millions)								
	ACTUAL		ACTUAL		PROJECTED				
	Goal	FY 2020-21	FY 2021-22	FY 2022-23	% Change	FY 2023-24	% Change	FY 2024-25	% Change
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers		\$2.9	\$4.5	(\$21.5)	-580.3%	(\$14.8)	-31.3%	(\$7.7)	-48.3%
Total Estimated Unrestricted Net Assets		\$76.6	\$80.0	\$59.2	-26.0%	\$45.2	-23.7%	\$38.3	-15.3%
Total Estimated End of Year Cash Balance		\$81.7	\$84.0	\$63.2	-24.7%	\$49.2	-22.2%	\$42.3	-14.0%
Annualized FTE Enrollment		8,896.27	8,028.19	7,649.20	-4.7%	7,648.84	0.0%	7,708.79	0.8%
Fall FTE Student/Fall FTE Faculty Ratio	19.2	15.4	17.0	17.7		18.6		19.2	
Net Tuition Revenue per FTE Student*		\$6,454	\$5,657	\$4,139	-26.8%	\$4,306	4.0%	\$4,338	0.7%

*Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment. Note: this estimate may include aid awarded to graduate students.

Overview: In January 2020, IUP first submitted a five-year financial sustainability plan based on realistic enrollment projections and reductions in expenses through employee attrition and other operating reductions to ensure we met full financial stability in the five-year period. This was considered an achievable plan for IUP unless there were unforeseen circumstances that would arise to dramatically change the enrollment projections. That unforeseen circumstance took place with the coronavirus pandemic. IUP's enrollment declined significantly more than previous projections. Updated plans were submitted via CPP documents in June 2020, September 2020, a mid-year report in February 2021, September 2021, and a mid-year report in February 2022, describing more aggressive steps to reduce expenses. We have implemented the plan, which has been quite painful for the university. We estimate that we are two-thirds of the way to financial sustainability in the E&G budget, with the most significant challenges remaining in the Auxiliaries budget. As shown in this CPP submittal—which IUP labels September 2022 CPP (V10c)—the E&G budget is structurally balanced over three years, reducing expenses each year. Much of the expense reduction will come from net attrition to reduce workforce. In the first and second years, one-time sources are used to fill the remaining gap, with reliance on one-time sources decreasing each year. Enrollment is projected to stabilize during the same period, with a very slight increase (less than one percent) by the end of the period. The steps being taken to balance the E&G budget will also achieve the required student faculty ratio.

The Auxiliaries budget is much more challenging, driven primarily by debt payments. Operating expenses have been cut as much as possible. The projected annual shortfalls in the Executive Summary Chart are solely due to the (as yet unresolved) Auxiliaries shortfall. More aggressive measures, including taking legal action to relieve debt obligations, are currently being explored. For now, this document does not balance the Auxiliaries budget and will be updated as specific next steps are identified.

Summary of Approach: In this September 2022 CPP (V10c), prior to budget balancing strategies are implemented, IUP has about a \$20 million structural deficit in the E&G budget. During the first two years of this plan, permanent and short-term strategies will both be used to achieve structural balance by Year 3. The short-term strategies will include use of one-time reserves and other one-time funds, such as carryover balances, to balance the budget. Long-term strategies include reducing consulting contract expenses, utilities consumption and utilities expenses, workforce by net attrition, and in other operating expenses. The workforce reduction targets are

aggressive but within reach based on usual patterns of employee departures, with modest replacements. Departures are not strategic so we will continue to review and modify organizational structures, deploy appropriate technology, and revise and replace work processes to be student-centered, efficient, and effective. Should revenue increase beyond projections, due to enrollment or other factors, less aggressive workforce reduction targets may be possible.

CPP Part 4 on Academic Strategies will be submitted later, but steps are already in progress to enhance efficient management of the academic program array, with recently appointed Provost Luetkehans leading the deans and faculty to set and achieve appropriate enrollment goals, making more consistent use of technology and tools.

IUP's auxiliaries will have an estimated \$8 million structural deficit in the September 2022 CPP (V10c). This deficit poses more challenges and complexities because the housing inventory is comprised of both IUP-owned housing and affiliate -owned (Foundation for IUP) housing. The occupancy rate across all of the residential housing is below an average of 60%. FIUP has re-structured debt recently in 3 of 4 phases of the affiliate housing, which allowed IUP to enter into a master-lease arrangement with FIUP regarding the housing for those respective phases. However, there is still one phase that is not likely to be restructured before the FIUP defaults on the debt payments. In addition, IUP holds large outstanding bond debt on IUP housing and dining, which greatly contributes to the auxiliary deficit. One-time funds available from IUP's \$12.3 million share of the \$125 million appropriated in FY 2022-23 will likely be used to help address the challenge, but additional long-term strategies and perhaps outside assistance will be needed. More details regarding the auxiliary area at IUP is outlined in the auxiliary section.

IUP understands that it will take strength, commitment, and mindful leadership to work through all the implications of the CPP to be sustainable. As a result, IUP will be better and stronger. Data and projections shown in the CPP are conservative and based on analyses in which there is a high level of confidence.

Part 1: Strategic Goal Narrative

Complete one page for each of the university's top three strategic goals and the strategies used to achieve them in a financially sustainable way, including expected outcomes for specific student populations.

Please note whether the goal item is new or continuing from prior CPP submissions. Continuing goals should describe status against outcomes in the narrative below.

- Enrollment stabilization and/or growth – including anticipated sources of new enrollments as well as improvements in student success (e.g., measured in 1st-2nd year retention and 4- and/or 6-year graduation rates).
- Diversity, Equity and Inclusion – including anticipated sources of new enrollments as well as reductions in URM attainment gaps (measured in 1st-2nd year retention and 4- and/or 6-year graduation rates).
- Sustainability – universities that have not balanced their revenue and expenditures for the current year should include a specific financial sustainability goal.

IUP's Strategic Plan for 2020-25 is designed to transform the culture at IUP to enhance the student experience by fostering exceptional student-centeredness. There are seven core principles in the strategic plan: 1) Every student is a priority; 2) Promote the search for, production of, and dissemination of knowledge for the benefit of our students and society.; 3) Provide a wide range of intellectual and professional opportunities for students that will assist them in developing their potential for becoming productive and responsible citizens; 4) Construct an environment of respect that encourages the growth of diversity, equity, and inclusion; 5) Respond to students and their needs when and where they are to enhance student satisfaction; 6) Design and reengineer processes and procedures logically to improve ease of use for students; and 7) Improve communication, collaboration, and engagement across the university, and with our alumni and community partners.

There are also five impact areas: 1) IUP Readiness; 2) Academic Success; 3) Finding and Creating Community; 4) Mental Health and Wellbeing; and 5) Post-IUP Success.

The President's 2021-2022 goals are linked to the strategic plan with the following focus areas: 1) Student centeredness and student success; 2) Growth of diverse, equitable, and inclusive community; 3) Research and graduate programs; 4) Communication, collaboration, and engagement; and 5) Sustainability. Each of these goals are interrelated. Activity and progress in one area will lead to progress in other areas. A similar structure for presidential goals will be used throughout the CPP period. Details are available at [<https://www.iup.edu/president/goals/index.html>]

1. The University Strategic Plan will provide the infrastructure to address the success of each student to enhance retention/persistence, increase credit completion ratios, and increase graduation rates.
2. The first cohort of the Crimson Scholars Circle experienced a fall 2021 to fall 2022 retention rate of 60% compared to a retention rate of 47.14% for the control group consisting of similar students who did not participate in the program. The average cumulative GPA for program participants was 2.04 compared to 1.94 for the control group.
3. An analysis of the current outcomes of the housing pilot suggest that the program has positively influenced students' decision to reside on campus. The number of new and returning students residing on campus have increased over the past two years. The additional auxiliary and E&G revenue would likely not have been realized without the program. The program will continue for 2023-24 and will be re-evaluated to determine the future of the program beyond spring 2024.
4. Approximately 93% of our admitted, first-year, first-time, undergraduate students were offered a merit scholarship. Additionally, new transfer students were awarded merit scholarships as well. The yield from admission to matriculation increased and melt from deposit to matriculation decreased. We have a higher freshman class enrolled in fall 2022 than in fall 2021. It is anticipated that we should see an increase in new student enrollment and strong retention and persistence.

Strategy funding and resources:

1. Identified groups across the university will convene in fall 2022 to brainstorm and discuss possibilities for the infrastructure of the new strategic plan, to include funding and resources, with an anticipated proposal submission to cabinet in December.
2. The funds for the Crimson Scholars Circle program were provided by an anonymous donor for Year 1 and 2 while additional funds will be secured for years 3 and beyond.
3. E&G funds were used to cover the cost of the \$1,000 housing scholarship.
4. University endowment, Foundation, and E&G funds are funding the increased merit-based scholarships for students.
5. IUP's recent implementation of undergraduate in-state tuition from the per-credit pilot model to the standard undergraduate in-state tuition rate and structure demonstrated IUP's ability to change course for the benefit of its students. This change was effective July 1, 2022.

Multi-campus and Systemwide implications, if applicable:

Addressing cost of attendance will impact students at all of IUP's regional campuses.

Strategy Categories (Check all that apply): <input type="checkbox"/> New <input type="checkbox"/> Continuing	<input checked="" type="checkbox"/>	Student Success	<input checked="" type="checkbox"/>	Financial Sustainability
		Affordability		Academic Program Array
		Diversity/Equity/Inclusion		Workforce
Strategic Goal:	Embrace the identity and value of IUP as a doctoral research university			
Strategic Goal(s) description and populations impacted:				
<p>Research and scholarship are a foundational part of IUP’s culture. We provide our students with opportunities at the undergraduate, certificate, masters, and doctoral level. Grants and sponsored project funding from federal, state, local, foundation, and corporate partners provide many opportunities for IUP faculty, staff, and students.</p> <p>The identity and reputation of a doctoral research university provides increased awareness for prospective enrollments, stronger engagements with alumni/donors, corporate partners, and federal, state, and local funding agencies, and impactful collaborations with other institutions of higher education and research institutes.</p> <p>Key populations are current students, students looking for bachelor’s, master’s, certificate, and doctoral programming, corporate and foundation partners, alumni and community partners, and research partners around the world.</p>				
Anticipated/Achieved student success, DEI, or financial sustainability outcomes:				
<p>Outcomes from this goal will help increase degrees awarded. Research experiences and high-quality instruction provide transformational learning experiences and pave the way for post-IUP opportunities for our students. Outcomes also included the ability to obtain external sponsored project funding to support the work of our faculty, staff, students, and the institution. IUP has developed a university-specific metric related to research and doctoral degrees awarded.</p> <p>In 2022, IUP achieved R2—doctoral university, high research activity—designation in the Carnegie Classification System, making IUP just one of 99 US public institutions with this distinction. Despite declines in faculty FTE, in FY 21-22 IUP saw growth in sponsored projects activity and received \$10.4M in awards (up from \$9.3M in FY 20-21 and \$8.2M in FY 19-20). The largest growth was in federal awards, which led to an increase in F&A recovered (\$1.16M, up from \$956K in FY 20-21 and \$676K in FY 19-20). Submission of large (+\$1M), collaborative (multi-PI) grant applications was also prioritized, including increased collaboration between IUP divisions and with Indiana Regional Medical Center.</p> <p>Ethical conduct of research continues to underpin our work and IUP remains fully compliant with all governing regulations.</p> <p>A new three-year MOU between IUP and the IUP-research institute (IUP-RI) was signed and costs for service were stabilized by the expansion of IUP-RI services to Commonwealth University of Pennsylvania and Penn West. This expansion allowed the IUP-RI to add personnel, thereby increasing the breadth and depth of expertise and services provided to all institutions served.</p> <p>With respect to graduate education, IUP continues to undertake a systemic review and update its graduate policies to ensure they are student-centered, fair, and support timely degree completion. Select successes of this initiative include revision of the time-to-degree policy, an overhaul/simplification of rules governing dissertation committee membership, and improvements to the timeline by which prospective graduate students receive financial aid award letters. IUP held inaugural “summits” to convene graduate program directors, deans, and the provost for identification of opportunities for program improvement, efficiency in program delivery, and shared problem-solving. A joint APSCUF-Management work group was also convened to make recommendations about IUP’s faculty Alternate Workload Assignments (AWAs). The outcome was a directive to streamline the AWA request/approval process and dramatically increase accountability, regularize AWA for graduate program directors based on a formula that takes into account headcount and FTE and provides summer compensation to all master’s and doctoral program directors, and clarify the “stackability” of AWA for performing different activities.</p>				

Strategy funding and resources:

The cabinet, along with the University Budget Advisory Council, will continue to review revenues and expenditures to ensure funding of university priorities.

The State System appropriation allocation formula includes a portion for the doctoral research component and IUP invests significant additional resources above and beyond that.

Multi-campus and Systemwide implications, if applicable:

This goal supports IUP’s legislated niche as a doctoral university. It further supports IUP’s role in providing expertise in sponsored research administration to multiple PASSHE institutions.

<p>Strategy Categories (Check all that apply):</p> <table border="1"> <tr> <td>New</td> <td></td> </tr> <tr> <td>Continuing</td> <td></td> </tr> </table>	New		Continuing		<table border="1"> <tr> <td>x</td> <td>Student Success</td> <td></td> <td>Financial Sustainability</td> </tr> <tr> <td></td> <td>Affordability</td> <td></td> <td>Academic Program Array</td> </tr> <tr> <td>x</td> <td>Diversity/Equity/Inclusion</td> <td></td> <td>Workforce</td> </tr> </table>	x	Student Success		Financial Sustainability		Affordability		Academic Program Array	x	Diversity/Equity/Inclusion		Workforce
New																	
Continuing																	
x	Student Success		Financial Sustainability														
	Affordability		Academic Program Array														
x	Diversity/Equity/Inclusion		Workforce														
<p>Strategic Goal:</p>	<p>Change IUP’s culture to embrace and promote diversity, equity, and inclusion.</p>																
<p>Strategic Goal(s) description and populations impacted:</p>																	
<p>(1) Professional Development and skill building for faculty in supporting a diverse student body. We held a DEI Summer Academy in June 2022, for 63 faculty to gain skills specific to effective curricular delivery and academic support for students from marginalized demographics. The academy provided training and will be followed this academic year with teaching circles to grow our proficiency to retain Black and Brown students. These faculty are now in positions to train others.</p> <p>(2) We launched the Building Skills for Success in a Diverse Global Community Certificate program in August 2022. This certificate program pairs the existing model for the Creating College Success program with co-curricular requirements to engage first year students from a lower-retention demographic to promote a sense of belonging to boost their success and retention. Co-curriculars include attending programs and workshops with DEI content and joining student organizations in combination with academic skills development.</p> <p>(3) Arts Programming. IUP has brought emerging regional BIPOC artists to campus to collaborate and perform. These partnerships provide opportunities for students to perform and experience culturally diverse pieces and roles modelling excellent and achievement and influencing culture to value diverse voices. With our Library DEI speaker series and a Native American LGBTQIA film screening, these influences are expected to promote opportunity and a sense of belonging to Black and Brown and other students. We are partnering this with a strategy to apply direct support from student groups such as Students Against Racism, IUP NAACP Chapter, Latino Student Organization, and others to connect and mutually strengthen attendance and participation.</p> <p>(4) Support for University Enrollment Management through the Office of Admissions to recruit minority students (predominantly Black) to campus by bus. These students spend the day and are better able to see themselves as college students at IUP. This year, we are expanding this initiative to bring students from Latinx schools as well. We will have more interactive experiences for the high schoolers so the develop a strong connection to the campus and campus partners and see how they could achieve their educational and life goals.</p>																	
<p>Anticipated/Achieved student success, DEI, or financial sustainability outcomes:</p>																	

1. This investment promotes academic success which directly affects retention and success goals. We are collecting data to measure outcomes.
2. This initiative pairs academic and co-curricular learning to engage students to promote retention and success.
3. This initiative nurtures and fosters a diverse, inclusive culture, imparts a sense of belonging, models minority excellence, success, and achievement, and builds regional reputation for IUP as a leader in DEI. Outcomes are difficult to separate out for retention, but we will measure participation both in student organizations and participation/attendance at programs.
4. Outcomes will be measured by recruitment numbers, but growing the number of Black and Brown students who matriculate and helping them get a strong start boosts retention by promoting clearer understanding of support options, a greater sense of belonging that instills confidence, and lessens homesickness and imparts the knowledge that IUP wants these students and invests in them even before they arrive.

Strategy funding and resources:

1. Investment was \$228,000. Funds were used to pay for the external facilitator, student workers, faculty stipends, faculty benefits, and demonstrate the investment in our faculty toward our retention and success goals.
2. Investment is expected to be \$5,000. Funds will pay for materials and costs of programs as well as an awards ceremony in spring 2023. We are collecting data to measure outcomes.
3. Investments have been \$10,000 and will continue.
4. Investment has been \$ 1,200 and will grow this year.

Multi-campus and Systemwide implications, if applicable:

For Initiative #1: The DEI Summer Academy model could benefit all PASSHE campuses and could be jointly conducted and funded.

For Initiative #2: The DEI certificate program could be adopted at other campuses.

For Initiative #4: This recruitment strategy can apply everywhere. The PASSHE System could also host recruitment events where all campuses can participate as a system to allow families to see the range of options the state system has to offer. This strategy was employed in the past for recruitment in areas with Latinx/Hispanic predominant high schools.

Identifying strategic goals within major strategy categories

Strategy Categories (Check all that apply):		X	Student Success		Financial Sustainability
New	X	X	Affordability		Academic Program Array
Continuing	X	X	Diversity/Equity/Inclusion		Workforce
Strategic Goal:		Be a student-centered university.			

Strategic Goal(s) description and populations impacted:

The Crimson Scholars Circle was implemented in August 2021 with the goal of reducing the retention and persistence gap for Black and Brown students. This initiative employs both an early immersion and multi-year approach that provides academic skills, leadership and career development, peer mentoring, and student and alumni engagement. Program participants are assigned a peer mentor and work closely with a team of professional staff and faculty who guide students throughout their four years at IUP. All students participating in the program receive a \$1,000 scholarship each year.

Anticipated/Achieved student success, DEI, or financial sustainability outcomes:

The first cohort of the Crimson Scholars Circle experienced a fall 2021 to fall 2022 retention rate of 60% compared to a retention rate of 47.14% for the control group consisting of similar students who did not participate in the program. The average cumulative GPA for program participants was 2.04 compared to 1.94 for the control group.

Strategy funding and resources:

The funds for this program were provided by an anonymous donor for Year 1 and Year 2 while additional funds will be secured for Year 3 and beyond.

Identifying strategic goals within major strategy categories

Strategy Categories (Check all that apply):			Student Success		Financial Sustainability
New	X	X	Affordability		Academic Program Array
Continuing	X		Diversity/Equity/Inclusion		Workforce

Strategic Goal: **Be a student-centered university.**

Strategic Goal(s) description and populations impacted:

As a strategy to reduce the cost of attendance, the university implemented a pilot housing scholarship program for 2021-23 offering a \$1,000 per-year scholarship for students residing in suite-style housing on the Indiana campus. All students living on campus in suite-style housing benefit from this scholarship.

Anticipated/Achieved student success, DEI, or financial sustainability outcomes:

An analysis of the current outcomes of this pilot suggest that the program has positively influenced students’ decision to reside on campus. The number of new and returning students residing on campus has increased over the past two years. The additional auxiliary and E&G revenue would likely not have been realized without the program. The program will continue for 2023-24 and will be re-evaluated to determine the future of the program beyond spring 2024.

Strategy funding and resources:

E& G funds were used to cover the cost of the \$1,000 housing scholarship.

Multi-campus and Systemwide implications, if applicable:

Part 2: Enrollment Projections Used for Revenue Assumptions

Provide a brief description of the university's realistic enrollment projections for the projection period. To provide greater understanding of all enrollment projections, all universities are requested to provide information regarding categories noted below (New Enrollment, Retention, and Net Tuition Revenue).

For universities projecting an increase in enrollment:

1. A supplemental exhibit of enrollment projections by class level must be provided to outline where increases are anticipated (see supplemental exhibit), including rationale for the projections and what the university is doing to achieve those projections by student segment and relevant new enrollment and retention data.

Enter the narrative describing the rationale for enrollment trends and projections within the following categories below:

- Fall Undergraduate and Graduate Enrollment (First-time, transfer, and continuing):
- Second-Year Persistence Rate:
- Six-Year Graduation Rate:
- Net Tuition Revenue:

For those universities projecting overall enrollment growth, enter the narrative describing enrollment increase assumptions, including supplemental enrollment chart from the CPP workbook.

Enrollment Chart

	ACTUAL	ACTUAL	PROJECTED					
	FY 2020-21	FY 2021-22	FY 2022-23	% Change	FY 2023-24	% Change	FY 2024-25	% Change
Fall FTE Enrollment								
Clock Hour	228.85	257.20	245.16	-4.7%	245.16	0%	245.16	0
Undergraduate	7,052.80	6,300.80	6,049.49	-4.0%	6,028.05	-0.4%	6,086.18	1.0%
Graduate	982.88	989.00	903.92	-8.6%	921.48	1.9%	921.48	0.0%
Total Fall FTE Enrollment (excludes clock hour students)	8,035.68	7,289.80	6,953.41	-4.6%	6,949.53	-0.1%	7,007.66	0.8%
Annualized FTE Enrollment								
Undergraduate (includes clock hour)	7,589.89	6,799.65	6,526.39	-4.0%	6,504.21	-0.3%	6,564.15	0.9%
Graduate	1,306.38	1,228.54	1,122.81	-8.6%	1,144.63	1.9%	1,144.63	0.0%
Total Annualized FTE Enrollment (includes clock hour students)	8,896.27	8,028.19	7,649.20	-4.7%	7,648.84	0.0%	7,708.79	0.8%
New Students - Fall First-Time Degree Seeking Undergraduate FTE	1,751.13	1,547.30	1,696.33	9.6%	1,702.63	0.4%	1,711.31	0.5%
New Students - Fall New Transfer Degree Seeking Undergraduate FTE	247.40	245.87	274.98	11.8%	276.00	0.4%	277.41	0.5%
Fall Graduate FTE (All credit bearing)	982.88	989.00	903.92	-8.6%	921.48	1.9%	921.48	0.0%
Second-Year Persistence Rate for First-Time, Full-Time Bachelor Degree Seeking Students	72.1%	71.3%	70.6%	-1.1%	71.0%	0.6%	71.5%	0.7%
Six-Year Graduation Rate for First-Time, Full-Time Bachelor Degree Seeking Students	56.7%	55.8%	55.8%	0.0%	55.8%	0.0%	55.8%	0.0%
Net Tuition Revenue per FTE Student*	\$6,454	\$5,657	\$4,139	-26.8%	\$4,306	4.0%	\$4,338	0.7%

*Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment. Note: this estimate may include aid awarded to graduate students.

Enrollment Narrative

A Tuition Model and Pricing Workgroup comprised of administrators, staff, faculty, and students has been established to address affordability at IUP. This workgroup, co-chaired by the Vice President for Administration and Finance and the Vice President for Enrollment Management, is charged with promoting affordability by providing financial resources to lower the cost of education and exploring cost-reduction strategies. As part of this work, the workgroup is concentrating on the following initial areas: in-state undergraduate tuition, student fees, out of state undergraduate tuition, international tuition, graduate tuition, and room and board.

To date, the committee put forth a recommendation to President's Cabinet and the Council of Trustees to change the pricing structure for in-state undergraduate students from a per-credit pilot pricing model to the standard, board-approved tuition pricing. On March 2, 2022, this proposal was approved by the Pennsylvania Board of Governors to be effective fall 2022. Though this was implemented late in the admissions cycle for fall 2022, initial results have been promising.

New First-Time Undergraduate and Transfer Students

The percent change in Pennsylvania undergraduate first-time student admission applications received for the period of March 2, 2022, to the end of this admission cycle (after the new tuition pricing structure was approved) was higher than in any of the past four years during this same period of time. Similarly, the percent change in net tuition deposits was also higher than in any of the past four years during this period. In addition, we had an increase in our yield from admitted to registered that was almost two percentage points higher than fall 2021. This increase in yield, based on our admitted student pool, is equivalent to approximately 149 additional students

registering for fall 2022 than if at the fall 2021 rate. Melt from gross tuition deposit to registration improved as well, by 3.05 percentage points as compared to fall 2021

Applications for our new Pennsylvania transfer students showed promising results as well, with a larger percent change in applications for the period of March 2, 2022 to the end of cycle than in any of the past four years. Current scholarship awarding does not appear to be moving the yield to registration in a way that was anticipated, though our transfer enrollment is slightly ahead of fall 2021. We will be addressing this with a modest increase in transfer scholarship levels. Additionally, we are continuing our partnerships with a few Pennsylvania community colleges, offering a dual-admission opportunity for students who meet the qualifications while at the community college. We currently have one partnership formally completed and two that are in the process of being ratified.

The percent of the market share of total high school graduates that registered at IUP for the fall 2022 semester is preliminarily at 1.32%. This is an increase over fall 2021 of 0.04 percentage points. We had a particularly large increase in the Pittsburgh demographic market over, not just fall 2021, but over the past six years. Given our location, re-capturing this market is an important component of our success.

IUP continues to deploy scholarship and institutional aid strategies to address student affordability through providing scholarship and grant assistance to our students. Through the success of the Imagine Unlimited Comprehensive Campaign, along with an increase in the allocation of institutional (E&G) support by the university, we provided more than \$16 million in grant and scholarship support to both new and continuing students at the undergraduate and graduate levels. In fall 2022, more than 93% of our new first-time undergraduate admitted students were offered renewable scholarships or grant dollars to help defray their cost of education and scholarship award amounts were increased across the board for new first-time students. The yield from admitted to registered for these students was 22.2%, similar to our overall yield, in light of the high percentage of students who received the scholarship offers and it exceeded the scholarship yield for fall 2021, which was 19.9%.

Fall 2023 and fall 2024 new first-time and transfer undergraduate student projections take into consideration the following:

- An increase in the applicant pool of Pennsylvania residents, based on the growth we experienced after the announcement of the new tuition rate for in-state, undergraduate students. In addition, we have allocated additional marketing dollars to increase our visibility in the Pittsburgh demographic market (our “backyard”) as well as a small increase in marketing dollars for the Philadelphia demographic market.
 - To date, for fall 2023, our applicant pool for in-state students is showing an increase in applications of 15% and an increase in completed applications of 22.3%.
- A stabilization of our yield from admit to registered, as well as our melt rate from gross deposits to registration.
- Slight growth then stabilization of our new transfer students. For fall 2023, though the numbers of transfer in the funnel are very small at this point in the cycle, we are seeing an increase in our transfer applications.

Continuing, Undergraduate Students

As mentioned earlier, the merit scholarship awards that are being offered to students are renewable. This is an effort to help students retain and persist. We did see a decline in our fall 2021 cohort of new first time undergraduate degree-seeking student retention from fall 2021 to fall 2022 as compared to the fall 2020 cohort to the fall 2021 semester. One anomaly that was detected was the number of students who were dismissed from the fall 2021 cohort, which was significantly higher than in the past four years. While the impact of the COVID-19 pandemic may have had an impact on this number, we are in the process of analysis to determine if there were other factors that we can influence going forward. A positive outcome that we saw for the fall 2021 cohort is that, of those students who were not dismissed, we had a higher percentage than in the last four years who registered for fall 2022.

We did see a slight growth in the persistence of students of approximately one percentage point over last year. The calculation for persistence that is used in projections is determined by using the number of continuing non-freshman cohort students re-enrolled students and transfer students attending in fall and the percent of that number that continues into the next fall. Unlike traditional persistence calculations, this enables us to capture transfer students and re-enrolled students moving to the next year. While this is not the standard measure for persistence, it has been a fairly stable way to get a more granular expectation of our continuing students in projections. For example, in fall 2022, the projection for continuing student persistence was 3,213. We are currently at 3,204 (99.99% to projection). Additional positive outcomes that we are seeing in fall 2022 is a higher percentage of undergraduate and graduate students who are registered full-time as compared to last year and undergraduate students taking a higher credit load as compared to last year. Both support our efforts towards reducing the time to degree for students.

Pro-active outreach was provided for continuing undergraduate and graduate students who were not registered for fall 2022 and had registration holds due to balances due, but who were academically eligible to register for fall 2022 beginning at the point when registration for fall 2022 was open for students. There were 292 students who were offered a grant to help with their registration holds. Of those 292 students, 269 registered for fall 2022 for an 92% yield rate. It is our intention to begin this work earlier by identifying students who have missed payments on their payment plans and financial aid will continue their outreach to students missing financial aid documents.

Supporting all of the efforts to increase retention and persistence, as well as recruitment, a new infrastructure for student success is being explored, that would be designed to positively impact students of all types and all levels at the university. This model will address the five major impact areas including IUP Readiness, Academic Success, Finding and Creating Community, Mental Health and Well-Being, and Post-IUP Success.

Fall 2023 and fall 2024 continuing student projections (retention and persistence) take into consideration the following:

- A slight increase in retention because of “lessons learned” from the dismissal rate of our fall 2021 cohort and appropriate intervention.
- Continuing to calculate the number of continuing students using the methodology utilizing historical patterns, but allowing for slight growth as a result of our efforts toward affordability and registration.

Graduate Enrollment

International student uncertainty from the COVID-19 pandemic continues to be reflected in this comprehensive plan, and we projected no new international student enrollment at the graduate level. Graduate recruitment and enrollment are a significant focus of the university and we have made investments in our new graduate student recruitment methodology, as well as an emphasis on graduate student progress towards graduation. The graduate admissions staff now includes two admission counselors in addition to the graduate admissions director, who was the only professional staff member in the unit. These positions support the efforts of graduate coordinator faculty by utilizing current and effective best practice recruitment strategies to increase the number of inquiries and prospective students (i.e. building the “top end of the funnel”), providing additional personalized outreach to students in the admission pipeline, and working with Marketing and Communications to build effective marketing campaigns. The intention is to improve yield rates from application to decision, admitted to confirmed, and confirmed to enrolled with a larger pool of inquiries and prospects. The counselors began their work in January 2022, impacting summer and fall 2022 recruitment efforts. New outreach efforts from the “inquiry” to the “application started” phase, as a result of their work, saw a 4% lift over fall 2021 (72% vs. 68% progressing to the “application started” phase).

Additionally, the graduate admissions office has worked directly with the School of Graduate Studies and Research to consult about the most effective use of graduate assistantships and scholarships to improve the yield from admitted to enrolled, and to create a method of ensuring that all available funding to support this effort is fully utilized and communicated to students earlier in the recruitment cycle to have full impact. This partnership, which also included the Office of Financial Aid, resulted in earlier financial aid packaging for new prospective graduate students that included scholarship and GA offers and new outreach campaigns to build relationships earlier with prospective students.

To date, the fall 2022 enrollment for graduate students did not meet anticipated results. The admitted-to-registered yield dropped from fall 2021. While we do know that some programs do not recruit every year, that is taken into consideration in projections; however, there were a couple of programs that did not recruit, which was not anticipated. Also not anticipated was the “COVID fatigue” reported by some disciplines, directly impacting enrollments of working professionals in related programs.

Fall 2023 and fall 2024 graduate student projections take into consideration the following:

Projections going forward have been developed based on the likelihood to meet goals due to a newly established system, in coordination with Academic Affairs, to set targets for enrollment in programs. The collaboration with Academic Affairs and the deans has been built to foster an open dialog about the recruitment progress. Coordinators have also had their responsibilities for recruitment and retention more clearly defined and have been given additional flexibility to manage these duties on a year-round basis. The added layer of recruitment support via admissions counselors should help create capacity for outreach and assistance to current graduate students by departments, to enhance persistence to graduation. Projections continue to take into consideration cyclical recruitment cycles and the current levels of enrollment in all of the programs.

Clock Hour Programs

IUP is among the few institutions in PASSHE to offer programs on a clock-hour basis, including our American Language Institute (ALI), Academy of Culinary Arts, Criminal Justice Training Program, Paramedic Program, Emergency Medical Technician (EMT) training, and School Security Personnel (SSP) Basic Training Program.

Fall 2023 and fall 2024 clock hour student projections take into consideration the following:

While the headcount of students in clock hour programs has increased in FY2022-23, we are using a conservative projection of fewer students going forward but stability over the next two years beyond fall 2022. This is due, in part, to the increased number of students in the ALI program, which may not be predictable, given international enrollment fluctuations.

Re-Enrolled Students

Efforts are being employed to re-enroll students who entered IUP but were not able to complete their studies due to life circumstances such as financial barriers, family commitments, uncertainty of career choice, military deployment, and various other reasons. We are encouraging students to return and complete their degrees at IUP in a more systematic and centralized manner. In support of this effort, a staff member in Enrollment Management has been assigned as the university lead in these efforts, coordinating the needs of students who would like to return to IUP with the resources needed to accomplish this goal. Focusing our work in this area will be a positive move toward continued enrollment success. With our own outreach activities, coupled with those of the consulting firm ReUp, we are not only re-enrolling students who have left the university but, perhaps as importantly, learning what students may need to re-enroll, such as access to more online courses or a wider variety of online programs, access to certificates versus a degree, or job training courses to help them move through their current fields of employment. While the fall 2021 enrollment for this group exceeded projections in the CPP, we did not see the same growth in fall 2022. Enrollment Management is collaborating with Academic Affairs to determine which programs students could potentially re-enroll in and complete their degrees completely online. Successfully identifying more options for students should result in increased re-enrollment in the future. This strategy will be carefully vetted during this academic year.

Fall 2023 and fall 2024 re-enrolled student projections take into consideration the following:

Our projections for this group indicate slight growth due to collaboration with academic affairs on available courses by interest and mode of instruction and then stability in headcount.

Dual Enrollment

High school students may apply for dual enrollment at IUP. Dual-enrolled students may select online or on-campus courses at the Indiana, Punxsutawney, or Northpointe campuses. Historically, only students who attend a high school within a school district that has an active dual enrollment agreement would receive a 75% tuition discount; however, we have expanded this discount to all high school students.

An average of 55 high school students have taken advantage of dual enrollment courses over the past three fall semesters. Additionally, over the past three years, an average of 48% of students who are admitted to IUP who have previously been enrolled in dual enrollment courses at IUP have matriculated as new freshmen. We have been diligently working with school districts and community-based organizations to not only encourage dual enrollment, but to create intentional pathways for dual enrollment students to enroll for courses at IUP. Historically much of our dual enrollment work was with local school districts but with the new pathways and partnerships that we have been building, the geographic reach has been expanded. The fall 2022 enrollment of dual enrollment students exceeded CPP projections and, at 92 students this fall, has exceeded any enrollment since 2009. Enrollment Management will continue to work with Academic Affairs regarding seat availability in face-to-face courses and space in on-line courses, which will be imperative for any substantial growth in this population.

Fall 2023 and fall 2024 dual enrollment student projections take into consideration the following:

Projections for the comprehensive plan are conservative and reflect a stable but slightly growing dual enrollment population.

		Historical Data					Projections		
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
First-Time, Full-Time Cohort Progress to Undergraduate Degree	Number Enrolled First Year	2,308	1,960	1,754	1,737	1,577	1,679	1,800	1,840
	Second-year Retention Rate	72%	71%	72%	72%	71%	71%	71%	72%
	Number Retained to Second Year	1,571	1,628	1,417	1,264	1,239	1,118	1,192	1,287
	Third-year Retention Rate	65%	62%	61%	63%	60%	63%	63%	63%
	Number Retained to Third Year	1,611	1,352	1,404	1,240	1,052	1,089	992	1,059
	Fourth-year Retention Rate	58%	59%	56%	56%	56%	55%	55%	55%
	Number Retained to Fourth Year	1,571	1,471	1,226	1,304	1,107	957	952	867
	Number Graduated by Year Four	1,102	1,023	825	856	728	651	645	585
	Four-year Graduation Rate	41%	41%	38%	37%	37%	37%	37%	37%
Number Retained to Fifth Year	450	418	413	374	424	360	322	319	
Enrollment by Program Level (Headcount)	Undergraduate	10,389	9,471	8,567	8,032	7,343	6,764	6,740	6,805
	Master's	1,365	1,299	1,242	1,260	1,186	1,072	1,098	1,098
	Doctoral/First Professional	808	811	827	775	779	723	732	732
Total Headcount*		12,562	11,581	10,636	10,067	9,308	8,844	8,855	8,920
Total FTE*		10,825.48	9,857.25	9,015.03	8,264.54	7,547.00	7,198.57	7,194.69	7,252.82
Headcount to FTE conversion*		86%	85%	85%	82%	81%	83%	82%	82%

*Includes clock hours

Part 3: Financial Projections Overview

Within the E&G, Auxiliary, and Net Asset sections below, provide additional detail related to the projected revenue and expenditures and impact on the overall university projected operating results.

1. If the university is projecting a negative result and requires reserves to balance during this projection period, describe the level of reserves and the actions to be taken to reduce the reliance on reserves and indicate if this plan changes the Primary Reserve health level outlined in the Sustainability Procedure. Note: The university target is 40 percent in primary reserves per the Sustainability Procedure.
2. For universities with housing occupancy below 70 percent and associated outstanding debt, within the Auxiliary section, provide a plan which addresses occupancy, any associated housing debt, and long-term sustainability.

Financial Overview – Includes E&G and Auxiliary Projections:

Financial Overview Chart

(\$ in Millions)

	ACTUAL		PROJECTED					
	FY 2020-21	FY 2021-22	FY 2022-23	% Change	FY 2023-24	% Change	FY 2024-25	% Change
Total Unrestricted (E&G and Auxiliary) Budget								
Total Revenues	\$216.0	\$217.3	\$192.0	-11.7%	\$194.8	1.5%	\$196.7	1.0%
Total Expenditures and Transfers to Plant Funds	213.1	212.8	213.5	0.3%	209.6	-1.8%	204.4	-2.5%
Revenues Less Expenditures/Transfers to Plant Funds	\$2.9	\$4.5	(\$21.5)		(\$14.8)		(\$7.7)	
Surplus/(Deficit)--Excludes Transfers to Plant Funds	(\$5.1)	\$7.4	(\$20.8)		(\$14.0)		(\$6.9)	
Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives	0.0	0.0	0.0		0.0		0.0	
One-Time COVID Funds (revenue recognition adjustment)	0.0	0.0	n/a		n/a		n/a	
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	\$2.9	\$4.5	(\$21.5)	-580.3%	(\$14.8)	-31.3%	(\$7.7)	-48.3%
Total Actual/Estimated Unrestricted Net Assets	\$76.6	\$80.0	\$59.2	-26.0%	\$45.2	-23.7%	\$38.3	-15.3%
Total Actual/Estimated End of Year Cash Balance	\$81.7	\$84.0	\$63.2	-24.7%	\$49.2	-22.2%	\$42.3	-14.0%
Annualized FTE Enrollment	8,896.27	8,028.19	7,649.20	-4.7%	7,648.84	0.0%	7,708.79	0.8%
Fall FTE Student/Fall FTE Faculty Ratio	15.4	17.0	17.7		18.6		19.2	
Annualized Unrestricted FTE Faculty, net of turnover	529.39	433.90	396.73	-8.6%	385.84	-2.7%	385.99	0.0%
Annualized Unrestricted FTE Nonfaculty, net of turnover	598.88	519.35	513.77	-1.1%	478.40	-6.9%	425.90	-11.0%
Total Unrestricted Employee FTE (Annualized)	1,128.27	953.25	910.50	-4.5%	864.24	-5.1%	811.89	-6.1%

Educational and General (E&G) revenues and expenses.

E&G Chart

(\$ in Millions)

	ACTUAL		PROJECTED					
	FY 2020-21	FY 2021-22	FY 2022-23	% Change	FY 2023-24	% Change	FY 2024-25	% Change
Total E&G Budget								
Total Revenues	\$191.7	\$195.9	\$167.4	-14.5%	\$168.9	0.9%	\$170.8	1.1%
Total Expenditures and Transfers to Plant Funds	188.0	186.0	180.5	-3.0%	176.0	-2.5%	170.8	-3.0%
Revenues Less Expenditures/Transfers to Plant Funds	\$3.7	\$9.9	(\$13.0)		(\$7.1)		\$0.0	
Surplus/(Deficit)--Excludes Transfers to Plant Funds	(\$3.2)	\$12.9	(\$12.3)		(\$6.4)		\$0.8	
Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives	0.0	0.0	0.0		0.0		0.0	
One-Time COVID Funds (revenue recognition adjustment)	0.0	0.0	n/a		n/a		n/a	
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	\$3.7	\$9.9	(\$13.0)		(\$7.1)		\$0.0	
Total Actual/Estimated Unrestricted E&G and Plant Net Assets	\$70.6	\$79.4	\$67.1	-15.5%	\$60.7	-9.5%	\$61.5	1.2%
Total Actual/Estimated E&G End of Year Cash Balance	\$69.3	\$75.8	\$63.6	-16.2%	\$57.2	-10.0%	\$57.9	1.3%

Describe the E&G financial projections:

1. If the university has a deficit, please describe the strategies to address this gap.
2. If the university has a balanced budget without reserves or has a surplus, briefly describe (1) planned new expenditures (2) transfer for strategic investment or (3) increase in reserves to improve sustainability.

Revenue: A combination of changes, including the State System tuition rate assumptions (1% versus flat), the discontinuation of the per-credit model for in-state undergraduate students by moving to the standard undergraduate in-state pricing structure, which was anticipated to result in an estimated potential decrease of more than \$8 million, and lower enrollment projections for certain populations of students as well as lower retention (as noted above in the enrollment section) resulted in \$14 million less in tuition revenue than projected last September for the current fiscal year.

	FY2022-23	FY2023-24	FY2024-25
Fall Headcount - Sept. 2021	9,112	9,255	
Tuition Revenue Sept. 2021 (millions)	\$82.7	\$85.2	
Fall Headcount - Sept. 2022	8,559	8,570	8,635
Tuition Revenue Sept. 2022 (millions)	\$68.8	\$68.9	\$69.4
Change in Fall Headcount	(553)	(685)	
Change in Tuition Revenue	(\$13.9)	(\$16.3)	

Above data excludes clockhours

Appropriations include the \$75 million increase to appropriations for FY2022-23 and a two percent increase for FY2023-24 and FY2024-25.

Tuition revenue for FY2022-23 through FY2024-25 now reflects the discontinuation of the per-credit pilot for full-time, in-state undergraduates which was approved by BOG in March 2022. IUP had anticipated a revenue decrease of more than \$8 million in Year 1 under the new flat rate model. This change was implemented in the middle of the spring semester, late in the admissions cycle. This late change in the tuition model for in-state undergraduate students gave IUP little time to experience the full enrollment impact of this tuition reduction for our students. As part of the approval process for that change in the tuition model, the university set aside one-time funds from lost revenue claimed under HEERF III to supplement the bottom line for this revenue reduction in FY2022-23, estimated at \$5 million as part of the overall strategy.

Total change in revenues from last fiscal year to FY 2022-23 is \$ 28.5 million and 14.5%, for educational and general funds, with some of that change in revenue as a result of the one-time COVID funds received last fiscal year. Excluding one-time funding from COVID, the revenue change from last fiscal year to FY 2022-23 is \$13.8 million and 7.6%.

Expenditures: Expenditures have reduced overall from last fiscal year's amount of \$183 million to \$179.7 for FY 2022-23 by \$3.3 million and 1.8% for educational and general funds. Net assets have shifted from \$79.4 million for last year to \$67.1 million for FY 2022-23, which equals a change of \$12.3 million or 15.5%. Cash balances reduced from last year's amount of \$75.8 million to \$63.5 million for FY 2022-23 for a total amount of \$12.3 million, which is a 16.2 percent reduction.

- Personnel expenditures have been updated to include personnel changes confirmed through mid-August.
- CBA and benefit assumptions have been updated based on the State Systems assumptions.
- When compared to FY2021-22, the projected student/faculty ratio for FY2022-23 is expected to increase from 17.0 to 17.7. Through anticipated net attrition and turnover this ratio will further improve over the last two years of the plan. We are expected to meet our required ratio of 19.2 by FY2024-25.
- Operating expenditures were reviewed and updated.
- Details below in bottom line section.
- Annual primary reserve ratio was 34% in FY2020-21 and 36.3% in FY2021-22.
- Minimum reserves ratio has increased from 159 to 173, primarily due to the one-time lost revenue claimed under HEERF III.

Bottom Line and Budget Balancing Strategies:

Bottom Line: Based on updated revenue and expenditure projections, IUP was projecting approximately \$20 million shortfall for all three years of the plan. This structural deficit amount is prior to implementing additional budget balancing strategies.

Budget Balancing Strategies: Various one-time and permanent balancing strategies were reviewed and analyzed. IUP has submitted a balanced budget for all three years of the plan through a combination of one-time and permanent budget reduction strategies. The first two years of the plan will need to rely on both one-time and permanent strategies so that IUP has adequate time to implement permanent reductions. By the end of FY2024-25, the university relies on permanent budget balancing strategies only.

One-time strategies: To balance the FY2022-23 budget we have implemented one-time budget balancing strategies totaling \$13 million. IUP had anticipated a decrease in revenue from the implementation of the flat-rate model and set aside approximately \$5 million in one-time lost revenue claimed under HEERF III to aid in balancing the current year budget. The university is currently reviewing and analyzing our accounting structure, with a focus on the designated funds with balances rolling forward from year to year with little to no activity in these accounts. We have committed to identifying approximately \$2 million of one-time account balances from designated funds and reserves to aid in balancing the current year budget. Prior year budget carryover is approximately \$6.4 million and will be used as a one-time supplemental resource to balance the FY2022-23 E&G budget.

Permanent strategies: In addition to the approximately \$13 million in one-time strategies, we have also identified \$6.2 million in permanent budget savings to balance the current year and future year budgets.

Since FY2018-19 IUP has reduced workforce by approximately 349 FTE and \$31 million in salary and benefit savings, which include budgeted increases resulting from CBA increases and benefit assumptions. These reductions were painful, yet necessary, to help us achieve financial sustainability.

For this September 2022 CPP (V10c), IUP has implemented additional personnel reduction targets in all three years of the submitted plans. These targets were implemented based on historical turnover and pro-rated by bargaining unit/employee group, excluding turnover in most recent years that was due to furloughs and retrenchments as these years would have skewed the average turnover. The target savings is approximately \$5.2 million annually over all employee groups. The cumulative savings from these targets resulted in \$5.2 million in FY2022-23, \$10.8 million in FY2023-24, and \$16.5 million in FY2024-25. As we work toward developing a plan, we expect that the savings from attrition may vary by bargaining unit or employee group compared to this plan. Although the targets were set based on historical turnover, we are also in the process of reviewing budgeted vacancies with the expectations that savings will also be achieved by not filling current vacancies as well as only filling future vacancies which are deemed critical positions. The hiring of temporary faculty has been under review and in conjunction with the division of Academic Affairs may be an area to explore additional savings opportunities. IUP is also analyzing AWE's, LWOP's, and other categories to reduce expenditures and/or more fully utilize existing resources.

After implementation of the pilot utility savings program during the summer of 2022, IUP experienced positive financial results. The program included more efficient use of instructional buildings for the summer and consolidating where classes were located, as well as implementing best practices regarding temperature settings and a four-day week for some employee groups. Based on initial assessment, we are confident that as we refine the processes for the utility savings program, this will result in \$500k of utility savings annually. IUP is also reviewing our consulting contracts and anticipate another \$500k in permanent savings from this initiative after the review is finalized and implemented.

In order to balance FY2023-24, we will still have to rely on one-time reserves and/or prior year surpluses in the amount of \$7.1 million.

The FY2024-25 E&G budget submitted is balanced by permanent budget balancing strategies and not relying on one-time funds. Cumulative personnel savings in the amount of \$16.5 million is the largest contributor to the balanced budget. We have also planned for a operational savings target of \$1.9 million. Over the next few years, IUP will focus on identifying additional operational areas to reduce expenditures. Some of the areas to be analyzed further include the Center for Health and Well-Being, further review of consulting and other large contracts, athletics, and other areas.

The housing scholarship program although only approved through FY2023-24 is included in E&G expenditures for FY2024-25 to be conservative. If this program is discontinued this could result in additional E&G savings.

Increasing utility commodity costs has placed financial strain on all universities in the State System. However, with the unique Cogeneration plant at IUP we have been able to hedge these increasing commodity costs with our participation in our three PJM revenue programs. Our increased runtime and participation in these programs has led to lower commodity costs per square footage when compared to other universities. We have also seen an increase in revenue from these programs and anticipate that this will continue.

Over this next year, IUP will begin the development of an updated facilities master plan, which will include taking a holistic look at IUP's space needs and utilization. It will entail developing a target for further reductions in campus footprint, consolidate spaces and programs together since some programs are fragmented across the campus, and utilize spaces more effectively and efficiently. It will also include identifying new program needs and incorporating planning around those new needs. Some of IUP's work on this will ensure that we utilize the Gordion reports and other data such as space utilization data to base recommendations upon. As part

of this process, it is anticipated that additional square footage will be identified to be taken offline. There may be some short-term savings associated with consolidation and better usage of space, but most of the solutions will be long-term.

Auxiliary revenues and expenses.

Auxiliary Chart

(\$ in Millions)

	ACTUAL		PROJECTED					
	FY 2020-21	FY 2021-22	FY 2022-23	% Change	FY 2023-24	% Change	FY 2024-25	% Change
Total Auxiliary Budget								
Total Revenues	\$24.4	\$21.4	\$24.6	14.6%	\$25.9	5.5%	\$26.0	0.3%
Total Expenditures and Transfers to Plant Funds	25.1	26.9	33.1	22.9%	33.6	1.6%	33.6	0.1%
Revenues Less Expenditures/Transfers to Plant Funds	(\$0.8)	(\$5.5)	(\$8.5)	55.6%	(\$7.7)	-9.5%	(\$7.7)	-0.4%
Surplus/(Deficit)--Excludes Transfers to Plant Funds	(\$2.0)	(\$5.5)	(\$8.5)		(\$7.7)		(\$7.7)	
Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives	0.0	0.0	0.0		0.0		0.0	
One-Time COVID Funds (revenue recognition adjustment)	0.0	0.0	n/a		n/a		n/a	
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	(\$0.8)	(\$5.5)	(\$8.5)		(\$7.7)		(\$7.7)	
Total Actual/Estimated Unrestricted Auxiliary & Plant Net Assets	\$6.0	\$0.6	(\$7.9)	0.0%	(\$15.6)	97.2%	(\$23.2)	49.1%
Total Actual/Estimated Auxiliary End of Year Cash Balance	\$12.4	\$8.2	(\$0.3)	0.0%	(\$8.0)	2433.9%	(\$15.7)	95.6%

Describe the Auxiliary financial projection.

- Universities with housing occupancy levels below 70 percent and associated outstanding debt must provide a plan which addresses occupancy, housing debt and long-term sustainability. Insert chart with housing data from the Charts for Narrative tab of the CPP template.
- If the university has a surplus, briefly describe (a) new expenditures and (b) transfer for strategic investment, deferred maintenance, other.

Occupancy:

	Actual	Projected		
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Average Overall Occupancy Rate	57.1%	59.6%	59.6%	59.6%

As noted above, IUP combined residence hall occupancy on the Indiana and Punxsutawney campuses is projected below 60 percent for all three years of the plan. As required in the CPP submission, the supplemental occupancy tab completed in the CPP workbook contains the details behind this occupancy.

Auxiliary Enterprises

Occupancy of Student Housing: As of September 12, 2022, housing occupancy at the Indiana campus is 64.63%. Foundation for IUP (FIUP)-owned housing is delineated into four phases. Occupancy within the three phases under a master lease agreement is as follows: Phase I, 35.92%; III, 62.43%, and IV, 78.38% as of September 12, 2022. Fall 2021 total occupancy, including the Indiana and Punxsutawney campuses, was 57.1%, this is projected to be 59.6% for fall 2022. Occupancy is slightly higher for fall 2022 compared to fall 2021 due to more new students living on campus.

We are projecting approximately an \$8 million annual structural deficit for all three years of the plan for our auxiliary units. This is consistent with the prior CPP submittals. We are exploring and discussing options to reduce this deficit; however, debt service remains one of the largest expenditures and, due to agreements in place with affiliates, options are very limited.

Off-campus student housing is abundant and is offered, for the most part, at lower pricing than on-campus housing. This further complicates the overall student housing situation at IUP.

Bottom Line: The IUP auxiliary budget is complicated due to the mix of affiliate owned and IUP owned housing portfolios, the overall occupancy levels, and bond debt that is higher than both housing and dining can afford. Unfortunately, IUP has submitted an auxiliary budget for all three years of the plan that is not balanced by year three of the plan.

Over the past few years, expenses were scrutinized and reduced significantly in both personnel and operating costs. Continued efforts are currently underway to address the shortfall which is largely due to a decline in enrollment leading to decreased student occupancy

and high debt service. The deficit for auxiliaries totals \$8.49 million for FY2022-23, \$7.68 million for FY2023-24, and \$7.65 million for FY2024-25. The auxiliary budget deficit is negatively impacting the IUP's financial metrics as shown in the tables above.

IUP entered into a master lease agreement with FIUP for Phase III in July 2022. The revenues and expenditures reflected in the above table have been adjusted to reflect this. Staffing expenses have been held steady. The full-time staff and student staff workforce reductions described in previous CPP versions remain in place.

Three years ago, IUP entered into master lease agreements with RRI for two other housing phases, Phase I and Phase IV, while Phase II remains in its current state. Unfortunately, recent efforts for Phase II debt restructuring have failed with the various parties involved, primarily due to Deutsche Bank making demands that were impossible to meet within IUP's finances. There are current legal agreements in place with IUP and its affiliates that limit IUP's ability to shift housing occupancy from various phases, set lower pricing structures, and IUP's ability to make decisions on other housing related matters. IUP's president and staff, with PASSHE legal counsel, are reviewing existing agreements and pursuing options to determine what additional flexibility is available to IUP to reduce costs and lower debt. These discussions are confidential at this time.

Whitmyre Hall, which is IUP-owned housing, has been closed in March 2020 when IUP, like all other PASSHE institutions, shifted to online instruction. Housing occupancy and associated revenue projections take into account the re-opening of Whitmyre Hall, which began in fall 2023.

The university implemented a housing pilot scholarship program for 2021-23 offering a \$1,000 scholarship for students residing in suite-style housing at the Indiana campus. An analysis of the current outcomes of this pilot suggest that program has positively influenced students' decision to reside on campus. The program will continue for 2023-24 and will be re-evaluated to determine the future of the program beyond spring 2024.

Although graduate students have always been permitted to reside on campus, additional marketing and programming efforts will be implemented in fall 2022 to increase the number of graduate students residing on campus in fall 2023 and beyond. Efforts include establishing dedicated wings within the residence halls for graduate students and marketing graduate housing in collaboration with Graduate Admissions and the School of Graduate Studies and Research.

Occupancy on the Punxsutawney campus is 34.34% compared to 33.33% in fall 2021. Although the dining operation was discontinued in fall 2021, housing at this location continues to operate at a loss. Occupancy must average at least 83% to avoid operating at a financial loss. The remaining debt service and low occupancy significantly contributes to an annual shortfall for this operation and the overall loss in the auxiliary enterprise.

Total dining revenue has increased slightly due to an increase in on-campus meal plans, which is directly related to the increase in fall 2022 housing occupancy on the Indiana campus. Off-campus meals plans have decreased more than 40% since fall 2019, and have decreased slightly for fall 2022 compared to fall 2021. This decrease in off-campus meal plans is a lingering result of the decrease in continuing students who lived on campus due to COVID over the past several years. These continuing students, who enjoyed meal plans while residing on-campus, are the population of students who typically purchase meal plans when they move off-campus.

The total number of dining venues on the Indiana campus were reduced in spring 2022. This resulted in lower dining operating expenses without compromising the quality of the dining program or the student experience. Meal concepts were consolidated and relocated to existing venues. The Provision on Demand (P.O.D.) convenience store was relocated from a residence hall to a smaller vacated retail dining space thus reducing the total square footage utilized by auxiliaries.

In summary, due to the complexities of the residential housing operations, agreements with affiliates, overall housing bond debt, dining debt, and lower occupancy levels and food service sales related to declines in enrollment, it has proven difficult to further address the budget shortfall. Discussions regarding strategies are being held with system staff, legal counsel, and others to determine what next steps IUP can take to reduce debt, lower costs, and close this structural deficit without harming our current or prospective students.

Unrestricted Net Assets – E&G and Auxiliary

Unrestricted Net Assets Chart

(\$ in Millions)

	Actual		Projected					
	FY 2020-21	FY 2021-22	FY 2022-23	% Change	FY 2023-24	% Change	FY 2024-25	% Change
Total Actual/Estimated Unrestricted Net Assets	\$76.6	\$80.0	\$59.2	-26.0%	\$45.2	-23.7%	\$38.3	-15.3%
Total Actual/Estimated End of Year Cash Balance	\$81.7	\$84.0	\$63.2	-24.7%	\$49.2	-22.2%	\$42.3	-14.0%
Projected Ratios resulting from the Annual Projection Plan - Will NOT Match Final Metric Results								
Estimated Annual Primary Reserve Ratio	34.0%	36.3%	n/a		n/a		n/a	
<i>Estimated End of Year Balance in Net Assets/Total Expenses</i>								
Estimated Minimum Reserves	159	173	n/a		n/a		n/a	
<i>Unrestricted cash*365/total unrestricted expenses</i>								

Describe the unrestricted net assets projections:

Our unrestricted net assets are projected to decrease from \$80 million to \$38.3 million by June 30, 2025. Cash balances are also projected to decrease drastically from \$84 million to \$42.3 million during that same time period.

The decline in unrestricted net assets is primarily due to two factors: The use of one-time reserves and one-time fund balances to balance the E&G budget during the first two years of the plan and the continuing deficit of Auxiliary revenues and expenditures for all three years of the plan.

1. Clearly state if annual revenue can cover expenditures within E&G and Auxiliary, and if not, how much the reserves are needed for E&G and Auxiliary deficits and if internal loans are planned.

Our continuing revenue does not cover expenditures for the first two years of the plan. In those two years we will be using one-time funds and reserves of \$13 million and \$7.1 million respectively. In regard to auxiliary deficits, the annual revenue does not cover expenditures for all three years.

If IUP is not successful in taking some of the aggressive measures we are currently exploring, auxiliary enterprise may likely need an intra-university loan from IUP's E&G during this reporting period. The university is currently assessing cash balances and will report more on this in the mid-year report.

2. If a university's reserves are below 40 percent, identify the projected impact on overall reserves and if/when reserves are scheduled to be exhausted with current projections.

Assuming no additional funds are set aside in reserve accounts, by June 30, 2025, unrestricted net assets are projected to decrease to \$38.3 million. This includes \$20 million in one-time and reserve funds to help balance the E&G budget for FY2022-23 and FY2023-24.

If E&G ceases to draw down on assets after FY2023-24, without a solution to the Auxiliary financial hardships these funds could be exhausted in under five years.

Part 4: Academic Program Strategies: Due October 7th

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook

Indiana University of Pennsylvania
EDUCATIONAL and GENERAL FUND

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Variance: Prior Year to Current Year \$ %		Request Year FY 2023-24	Variance: Current Year to Request Year \$ %		Future Year FY 2024-25	Variance: Request Year to Future Year \$ %	
REVENUE											
TUITION REVENUE											
Academic Year Tuition Revenue											
401 Undergraduate In-State Tuition	\$59,202,170	\$53,316,983	\$43,441,953	(\$9,875,030)	-18.5%	\$43,286,750	(\$155,203)	-0.4%	\$43,710,926	\$424,176	1.0%
402 Undergraduate Out-of-State Tuition	6,093,161	4,917,787	4,874,419	(43,368)	-0.9%	4,863,071	(11,348)	-0.2%	4,907,493	44,422	0.9%
403 Graduate In-State Tuition	9,122,216	8,533,524	8,053,226	(480,298)	-5.6%	8,205,949	152,723	1.9%	8,208,765	2,816	0.0%
404 Graduate Out-of-State Tuition	4,178,179	3,925,053	4,305,022	379,969	9.7%	4,387,079	82,057	1.9%	4,387,079	0	0.0%
Total Academic Year Tuition Revenue	\$78,595,726	\$70,693,348	\$60,674,620	(\$10,018,727)	-14.2%	\$60,742,849	\$68,229	0.1%	\$61,214,263	\$471,414	0.8%
Intersession Tuition Revenue (Winter & Summer)											
401 Undergraduate In-State Tuition	\$4,822,777	\$4,632,626	\$4,040,494	(\$592,132)	-12.8%	\$4,040,494	\$0	0.0%	\$4,040,494	\$0	0.0%
402 Undergraduate Out-of-State Tuition	641,020	406,842	476,536	69,694	17.1%	476,536	0	0.0%	476,536	0	0.0%
403 Graduate In-State Tuition	3,245,958	2,845,817	2,401,405	(444,412)	-15.6%	2,401,405	0	0.0%	2,401,405	0	0.0%
404 Graduate Out-of-State Tuition	1,756,238	1,442,374	1,244,855	(197,519)	-13.7%	1,244,855	0	0.0%	1,244,855	0	0.0%
Total Intersession Tuition Revenue	\$10,465,993	\$9,327,659	\$8,163,290	(\$1,164,369)	-12.5%	\$8,163,290	\$0	0.0%	\$8,163,290	\$0	0.0%
Total Tuition Revenue											
401 Undergraduate In-State Tuition	\$64,024,947	\$57,949,609	\$47,482,447	(\$10,467,162)	-18.1%	\$47,327,244	(\$155,203)	-0.3%	\$47,751,420	\$424,176	0.9%
402 Undergraduate Out-of-State Tuition	6,734,181	5,324,629	5,350,955	26,326	0.5%	5,339,607	(11,348)	-0.2%	5,384,029	44,422	0.8%
403 Graduate In-State Tuition	12,368,174	11,379,341	10,454,631	(924,710)	-8.1%	10,607,354	152,723	1.5%	10,610,170	2,816	0.0%
404 Graduate Out-of-State Tuition	5,934,417	5,367,427	5,549,877	182,450	3.4%	5,631,934	82,057	1.5%	5,631,934	0	0.0%
TOTAL TUITION REVENUE	\$89,061,719	\$80,021,006	\$68,837,910	(\$11,183,096)	-14.0%	\$68,906,139	\$68,229	0.1%	\$69,377,553	\$471,414	0.7%
NON-TUITION REVENUE											
405 Non-Credit Continuing Education Fees	2,319,222	\$1,667,431	\$1,801,685	\$134,254	8.1%	\$1,800,000	(\$1,685)	-0.1%	\$1,800,000	\$0	0.0%
407 Technology Tuition Fee	4,802,475	4,340,973	4,216,000	(124,973)	-2.9%	4,225,000	9,000	0.2%	4,250,000	25,000	0.6%
408 Academic/Instructional Fees (charged to all students)	9,302,730	8,413,051	8,025,000	(388,051)	-4.6%	8,025,000	0	0.0%	8,074,000	49,000	0.6%
Academic/Instructional Fees (course- or program-specific)				0	n/a		0	n/a		0	n/a
409 Other Mandatory Student Fees	9,025,566	8,126,612	7,801,548	(325,064)	-4.0%	7,850,000	48,452	0.6%	7,900,000	50,000	0.6%
410 Nonmandatory Student Fees	1,440,111	1,366,695	1,267,100	(99,595)	-7.3%	1,267,100	0	0.0%	1,267,100	0	0.0%
411 Scholarship Discounts & Allow. (enter as negative)	(11,377,102)	(14,850,049)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.5 Student Bad Debt Expense (enter as negative)	(2,779,002)	(1,726,184)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.6 Course Sharing Fees (enter as positive if teaching and negative if home univ.)	0	0	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.8 COVID-19 Refunds (enter as negative)	(19,763)	40	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
412 State Appropriations											
Base Allocations	55,868,689	53,781,825	56,800,411	3,018,586	5.6%	57,938,316	1,137,905	2.0%	59,098,979	1,160,663	2.0%
AFRP	189,643	94,822	94,822	(0)	0.0%	94,822	0	0.0%	94,822	0	0.0%
Other E&G (CBFS, Reserve, OOC, etc.)	0	626,415	0	(626,415)	-100.0%	0	0	n/a	0	0	n/a
State Appropriation, Total	56,058,332	54,503,062	56,895,233	2,392,171	4.4%	58,033,138	1,137,905	2.0%	59,193,800	1,160,663	2.0%
414 Federal Appropriations	1,418,504	2,870,341	2,144,423	(725,918)	-25.3%	2,144,423	0	0.0%	2,144,423	0	0.0%
421 Gov't Grants & Contracts-Federal	1,371,922	2,081,534	1,726,000	(355,534)	-17.1%	1,726,000	0	0.0%	1,726,000	0	0.0%
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	5,584,055	14,623,064	0	(14,623,064)	-100.0%	0	0	n/a	0	0	n/a
422 Gov't Grants & Contracts-State	453,850	502,327	502,327	0	0.0%	502,327	0	0.0%	502,327	0	0.0%
423 Gov't Grants & Contracts-Local	66,888	74,830	74,830	0	0.0%	74,830	0	0.0%	74,830	0	0.0%
424 Gov't Grants & Contracts-System (excludes 424400)	609,443	669,438	669,438	0	0.0%	669,438	0	0.0%	669,438	0	0.0%
424400 SERS Appropriation Supplement	n/a	2,181,685	n/a	0	0.0%	n/a	0	n/a	n/a	0	n/a
425 Private Grants & Contracts	1,921,973	3,354,793	2,700,000	(654,793)	-19.5%	2,700,000	0	0.0%	2,700,000	0	0.0%
431 Gifts	2,595,316	3,580,433	3,000,000	(580,433)	-16.2%	3,000,000	0	0.0%	3,000,000	0	0.0%
451 Endowment Income	94,101	75,117	75,000	(117)	-0.2%	75,000	0	0.0%	75,000	0	0.0%
463 Privatized Housing	0	0	0	0	n/a	0	0	n/a	0	0	n/a
469 Sales and Services	1,875,697	3,188,301	3,400,000	211,699	6.6%	3,400,000	0	0.0%	3,500,000	100,000	2.9%
452-458											
470-479											
498 All Other Revenues	3,709,404	4,253,985	4,300,000	46,015	1.1%	4,500,000	200,000	4.7%	4,500,000	0	0.0%
TOTAL NON-TUITION REVENUE	\$102,629,826	\$115,873,710	\$98,598,584	(\$17,275,126)	-14.9%	\$99,992,256	\$1,393,672	1.4%	\$101,376,919	\$1,384,663	1.4%
TOTAL REVENUE	\$191,691,545	\$195,894,716	\$167,436,494	(\$28,458,222)	-14.5%	\$168,898,395	\$1,461,901	0.9%	\$170,754,472	\$1,856,077	1.1%

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook

Indiana University of Pennsylvania

EDUCATIONAL and GENERAL FUND

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Variance:		Request Year FY 2023-24	Variance:		Future Year FY 2024-25	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries	48,948,393	\$41,995,859	\$39,455,071	(\$2,540,788)	-6.1%	\$39,467,329	\$12,258	0.0%	\$40,246,422	\$779,093	2.0%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
511 Faculty Summer School Pay	4,447,344	4,772,092	4,508,646	(263,446)	-5.5%	4,508,646	0	0.0%	4,508,646	0	0.0%
512-513 Other Faculty Pay	3,664,558	2,147,707	1,856,486	(291,221)	-13.6%	1,811,751	(44,735)	-2.4%	1,834,340	22,589	1.2%
515 Winter Session Pay	0	1,080,309	1,107,317	27,008	2.5%	1,152,052	44,735	4.0%	1,129,463	(22,589)	-2.0%
530-531 Sick and Annual Leave Payouts	3,108,555	1,415,114	559,539	(855,575)	-60.5%	559,539	0	0.0%	559,539	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	4,338,481	3,737,350	3,539,276	(198,074)	-5.3%	3,552,671	13,395	0.4%	3,608,523	55,852	1.6%
542-543 Unemployment and Workers' Compensation	473,142	412,487	379,850	(32,637)	-7.9%	380,095	245	0.1%	385,976	5,881	1.5%
550.1 Retirement Contributions - SERS	5,359,876	4,964,130	3,773,868	(1,190,262)	-24.0%	3,715,254	(58,614)	-1.6%	3,459,471	(255,783)	-6.9%
551.1 Retirement Contributions - PSERS	704,083	693,574	448,930	(244,644)	-35.3%	472,388	23,458	5.2%	485,898	13,510	2.9%
552-557 Retirement Contributions - ARP	3,363,901	2,887,563	3,074,312	186,749	6.5%	3,141,070	66,758	2.2%	3,190,217	49,147	1.6%
558 Employees' Disability and Group Life Insurance	64,611	55,152	55,561	409	0.7%	53,916	(1,645)	-3.0%	53,836	(80)	-0.1%
560 Employees' H/W Fund	709,552	610,880	572,034	(38,846)	-6.4%	580,425	8,391	1.5%	598,484	18,059	3.1%
561 Employees' Hospitalization Insurance	5,614,391	5,293,407	5,283,065	(10,342)	-0.2%	5,506,287	223,222	4.2%	5,885,606	379,319	6.9%
562.1 Annuitants' Hospitalization	2,163,789	1,722,315	1,782,199	59,884	3.5%	1,865,757	83,558	4.7%	1,999,458	133,701	7.2%
563 PSERS Healthcare Premium Assistance	17,081	16,254	10,955	(5,299)	-32.6%	9,100	(1,855)	-16.9%	9,303	203	2.2%
597-599 Tuition and Other Fee Waiver - Employee Eligible	832,323	648,724	851,708	202,984	31.3%	851,708	0	0.0%	851,708	0	0.0%
Sub-Total, Faculty Compensation	\$83,810,080	\$72,452,917	\$67,258,817	(\$5,194,100)	-7.2%	\$67,627,988	\$369,171	0.5%	\$68,806,890	\$1,178,902	1.7%
AFSCME Compensation											
501 Salaries	11,722,165	\$10,226,747	\$10,182,999	(\$43,748)	-0.4%	\$9,999,312	(\$183,687)	-1.8%	\$9,176,301	(\$823,011)	-8.2%
502 Wages	36,897	41,196	22,412	(18,784)	-45.6%	23,175	763	3.4%	23,734	559	2.4%
513 Other	5,529	11,280	15,000	3,720	33.0%	15,000	0	0.0%	15,000	0	0.0%
520-521 Overtime	143,960	233,010	250,000	16,990	7.3%	250,000	0	0.0%	250,000	0	0.0%
530-531 Sick and Annual Leave Payouts	1,277,203	501,030	561,357	60,327	12.0%	561,357	0	0.0%	561,357	0	0.0%
532 Disaster Leave	39,650	(4,517)	4,517	4,517	-100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	979,136	814,613	791,944	(22,669)	-2.8%	753,363	(38,581)	-4.9%	706,134	(47,229)	-6.3%
542-543 Unemployment and Workers' Compensation	108,838	88,664	85,319	(3,345)	-3.8%	80,847	(4,472)	-5.2%	75,780	(5,067)	-6.3%
550.1 Retirement Contributions - SERS	2,656,247	2,329,244	2,218,172	(111,072)	-4.8%	2,317,914	99,742	4.5%	1,804,842	(513,072)	-22.1%
551.1 Retirement Contributions - PSERS	148,321	129,033	117,295	(11,738)	-9.1%	113,284	(4,011)	-3.4%	107,326	(5,958)	-5.3%
552-557 Retirement Contributions - ARP	263,198	233,553	238,996	5,443	2.3%	236,156	(2,840)	-1.2%	221,474	(14,682)	-6.2%
558 Employees' Disability and Group Life Insurance	29,095	25,053	24,335	(718)	-2.9%	22,631	(1,704)	-7.0%	20,867	(1,764)	-7.8%
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	3,828,205	3,346,877	3,319,139	(27,738)	-0.8%	3,172,896	(146,243)	-4.4%	3,018,355	(154,541)	-4.9%
562.1 Annuitants' Hospitalization	988,400	815,703	735,025	(80,678)	-9.9%	1,865,364	1,130,339	153.8%	1,855,507	(9,957)	-0.5%
563 PSERS Healthcare Premium Assistance	3,597	3,018	2,855	(163)	-5.4%	2,719	(136)	-4.8%	2,548	(171)	-6.3%
597-599 Tuition and Other Fee Waiver - Employee Eligible	659,664	499,124	488,439	(10,685)	-2.1%	488,439	0	0.0%	488,439	0	0.0%
Sub-Total, AFSCME Compensation	\$22,890,105	\$19,293,628	\$19,053,287	(\$240,341)	-1.2%	\$19,902,457	\$849,170	4.5%	\$18,327,563	(\$1,574,894)	-7.9%
Nonrepresented Compensation											
501 Salaries	14,323,392	\$13,244,008	\$13,857,825	\$613,817	4.6%	\$12,554,887	(\$1,302,938)	-9.4%	\$11,124,708	(\$1,430,179)	-11.4%
502 Wages	30,996	19,195	30,047	10,852	56.5%	30,531	484	1.6%	31,261	730	2.4%
513 Other	147,603	121,667	134,635	12,968	10.7%	134,635	0	0.0%	134,635	0	0.0%
520-521 Overtime	393	0	2,500	2,500	n/a	2,500	0	0.0%	2,500	0	0.0%
530-531 Sick and Annual Leave Payouts	2,319,485	781,504	16,878	(764,626)	-97.8%	16,878	0	0.0%	16,878	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	1,126,822	970,448	961,177	(9,271)	-1.0%	914,668	(46,509)	-4.8%	897,961	(16,707)	-1.8%
542-543 Unemployment and Workers' Compensation	133,539	112,387	110,666	(1,721)	-1.5%	106,913	(3,753)	-3.4%	103,977	(2,936)	-2.7%
550.1 Retirement Contributions - SERS	1,604,335	1,450,792	1,651,308	200,516	13.8%	1,213,402	(437,906)	-26.5%	568,956	(644,447)	-53.1%
551.1 Retirement Contributions - PSERS	103,878	130,545	136,422	5,877	4.5%	133,585	(2,837)	-2.1%	131,276	(2,309)	-1.7%
552-557 Retirement Contributions - ARP	832,383	756,591	734,346	(22,245)	-2.9%	707,295	(27,051)	-3.7%	687,426	(19,869)	-2.8%
558 Employees' Disability and Group Life Insurance	22,282	20,399	19,485	(914)	-4.5%	18,427	(1,058)	-5.4%	17,523	(904)	-4.9%
560 Employees' H/W Fund	120,726	107,059	103,578	(3,481)	-3.3%	101,220	(2,358)	-2.3%	99,584	(1,636)	-1.6%
561 Employees' Hospitalization Insurance	1,587,134	1,649,301	1,649,335	1,034	0.1%	1,679,305	29,970	1.8%	1,725,422	46,117	2.7%
562.1 Annuitants' Hospitalization	644,182	559,059	580,842	21,783	3.9%	592,049	11,207	1.9%	608,288	16,239	2.7%
563 PSERS Healthcare Premium Assistance	2,533	3,055	3,324	269	8.8%	3,211	(113)	-3.4%	3,123	(88)	-2.7%
597-599 Tuition and Other Fee Waiver - Employee Eligible	372,332	384,844	556,076	171,232	44.5%	556,076	0	0.0%	556,076	0	0.0%
Sub-Total, Nonrepresented Compensation	\$23,372,015	\$20,309,854	\$20,548,444	\$238,590	1.2%	\$18,765,583	(\$1,782,861)	-8.7%	\$16,709,594	(\$2,055,989)	-11.0%

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook

Indiana University of Pennsylvania
EDUCATIONAL and GENERAL FUND

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Variance:		Request Year FY 2023-24	Variance:		Future Year FY 2024-25	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
SCUPA Compensation											
501 Salaries	\$3,234,216	\$2,930,716	\$3,188,786	\$258,070	8.8%	\$3,131,588	(\$57,198)	-1.8%	\$2,951,390	(\$180,198)	-5.8%
502 Wages	36,234	0	0	0	n/a	0	0	n/a	0	0	n/a
513 Other Pay	5,711	7,688	4,222	(3,466)	-45.1%	4,222	0	0.0%	4,222	0	0.0%
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	1,626	6,815	6,815	0	0.0%	6,815	0	0.0%	6,815	0	0.0%
530-531 Sick and Annual Leave Payouts	241,862	215,628	34,038	(181,590)	-84.2%	34,038	0	0.0%	34,038	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	259,846	233,916	240,054	6,138	2.6%	255,740	15,686	6.5%	261,820	6,080	2.4%
542-543 Unemployment and Workers' Compensation	27,826	25,421	25,808	387	1.5%	27,410	1,602	6.2%	28,060	650	2.4%
550.1 Retirement Contributions - SERS	345,856	374,078	416,226	42,148	11.3%	291,943	(124,283)	-29.9%	113,989	(177,954)	-61.0%
551.1 Retirement Contributions - PSERS	42,249	50,513	51,500	9,251	21.9%	54,530	3,030	5.9%	56,320	1,790	3.3%
552-557 Retirement Contributions - ARP	168,867	135,284	135,628	344	0.3%	141,522	5,894	4.3%	144,909	3,387	2.4%
558 Employees' Disability and Group Life Insurance	7,718	6,846	7,277	431	6.3%	7,429	152	2.1%	7,495	66	0.9%
560 Employees' H/W Fund	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	760,450	696,521	754,401	57,880	8.3%	793,972	39,571	5.2%	821,741	27,769	3.5%
562.1 Annuitants' Hospitalization	245,721	208,061	237,535	29,474	14.2%	258,793	21,258	8.9%	278,188	19,395	7.5%
563 PSERS Healthcare Premium Assistance	1,227	991	1,257	266	26.8%	1,314	57	4.5%	1,345	31	2.4%
597-599 Tuition and Other Fee Waiver - Employee Eligible	176,348	155,835	99,840	(55,995)	-35.9%	99,840	0	0.0%	99,840	0	0.0%
Sub-Total, SCUPA Compensation	\$5,564,021	\$5,040,049	\$5,203,387	\$163,338	3.2%	\$5,109,156	(\$94,231)	-1.8%	\$4,810,172	(\$298,984)	-5.9%
Other Compensation											
501 Salaries	\$3,260,625	\$3,270,293	\$3,467,232	\$196,939	6.0%	\$3,176,550	(\$290,682)	-8.4%	\$2,866,516	(\$310,035)	-9.8%
502 Wages	47,338	40,870	74,162	33,292	81.5%	75,508	1,346	1.8%	77,319	1,811	2.4%
510 Student Employment	2,077,535	2,764,598	2,764,598	0	0.0%	2,764,598	0	0.0%	2,764,598	0	0.0%
513 Other	350,406	416,152	402,067	(14,085)	-3.4%	402,067	0	0.0%	402,067	0	0.0%
520-521 Overtime	85,752	110,030	90,759	(19,271)	-17.5%	90,759	0	0.0%	90,759	0	0.0%
530-531 Sick and Annual Leave Payouts	17,322	29,604	2,117	(27,487)	-92.8%	2,117	0	0.0%	2,117	0	0.0%
532 Disaster Leave	7,670	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	306,115	305,370	272,578	(32,792)	-10.7%	271,082	(1,496)	-0.5%	267,202	(3,880)	-1.4%
542-543 Unemployment and Workers' Compensation	29,765	31,091	29,747	(1,344)	-4.3%	29,402	(345)	-1.2%	28,938	(464)	-1.6%
550.1 Retirement Contributions - SERS	633,809	653,957	709,696	55,739	8.5%	545,511	(164,185)	-23.1%	319,486	(226,025)	-41.4%
551.1 Retirement Contributions - PSERS	23,480	28,207	37,983	9,776	34.7%	38,110	127	0.3%	37,942	(168)	-0.4%
552-557 Retirement Contributions - ARP	101,130	104,508	87,153	(17,355)	-16.6%	84,477	(2,676)	-3.1%	83,274	(1,203)	-1.4%
558 Employees' Disability and Group Life Insurance	6,376	6,229	6,229	0	0.0%	6,001	(228)	-3.7%	5,812	(189)	-3.1%
560 Employees' H/W Fund	43,916	38,720	41,490	2,770	7.2%	41,010	(480)	-1.2%	40,823	(187)	-0.5%
561 Employees' Hospitalization Insurance	621,816	634,816	701,714	66,898	10.5%	722,204	20,490	2.9%	749,954	27,750	3.8%
562.1 Annuitants' Hospitalization	224,036	198,206	231,156	32,950	16.6%	242,082	10,926	4.7%	250,976	8,894	3.7%
563 PSERS Healthcare Premium Assistance	972	956	927	(29)	-3.0%	918	(9)	-1.0%	904	(14)	-1.5%
597-599 Tuition and Other Fee Waiver - Employee Eligible	2,809,051	2,846,917	2,770,015	(76,902)	-2.7%	2,770,015	0	0.0%	2,770,015	0	0.0%
Sub-Total, Other Compensation	\$10,646,714	\$11,480,295	\$11,689,623	\$209,328	1.8%	\$11,262,411	(\$427,212)	-3.7%	\$10,758,702	(\$503,709)	-4.5%
Total Personnel Expenditures											
501 Salaries	\$81,488,791	\$71,667,623	\$70,151,913	(\$1,515,710)	-2.1%	\$68,329,666	(\$1,822,247)	-2.6%	\$66,365,336	(\$1,964,330)	-2.9%
502 Wages	151,465	101,261	126,621	25,360	25.0%	129,214	2,593	2.0%	132,314	3,100	2.4%
510 Student Employment	2,077,535	2,764,598	2,764,598	0	0.0%	2,764,598	0	0.0%	2,764,598	0	0.0%
511 Faculty Summer School Pay	4,447,344	4,772,092	4,508,646	(263,446)	-5.5%	4,508,646	0	0.0%	4,508,646	0	0.0%
512-513 Other Pay	4,173,807	2,704,494	2,412,410	(292,084)	-10.8%	2,367,675	(44,735)	-1.9%	2,390,264	22,589	1.0%
515 Winter Session Pay	0	1,080,309	1,107,317	27,008	2.5%	1,152,052	44,735	4.0%	1,129,463	(22,589)	-2.0%
520-521 Overtime	231,731	349,855	350,074	219	0.1%	350,074	0	0.0%	350,074	0	0.0%
530-531 Sick and Annual Leave Payouts	6,964,427	2,942,880	1,173,929	(1,768,951)	-60.1%	1,173,929	0	0.0%	1,173,929	0	0.0%
532 Disaster Leave	(4,517)	0	0	4,517	100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	7,010,400	6,061,697	5,805,029	(256,668)	-4.2%	5,747,524	(57,505)	-1.0%	5,741,640	(5,884)	-0.1%
542-543 Unemployment and Workers' Compensation	773,110	670,050	631,390	(38,660)	-5.8%	624,667	(6,723)	-1.1%	622,731	(1,936)	-0.3%
550.1 Retirement Contributions - SERS	10,600,123	9,772,201	8,769,270	(1,002,931)	-10.3%	8,084,025	(685,245)	-7.8%	6,266,744	(1,817,280)	-22.5%
551.1 Retirement Contributions - PSERS	1,030,275	1,023,608	792,130	(231,478)	-22.6%	811,897	19,767	2.5%	818,762	6,865	0.8%
552-557 Retirement Contributions - ARP	4,729,479	4,117,499	4,270,435	152,936	3.7%	4,310,520	40,085	0.9%	4,327,300	16,780	0.4%
558 Employees' Disability and Group Life Insurance	130,082	113,450	112,887	(563)	-0.5%	108,404	(4,483)	-4.0%	105,533	(2,871)	-2.6%
560 Employees' H/W Fund	874,194	756,659	717,102	(39,557)	-5.2%	722,655	5,553	0.8%	738,891	16,236	2.2%
561 Employees' Hospitalization Insurance	12,411,996	11,619,922	11,707,654	87,732	0.8%	11,874,664	167,010	1.4%	12,201,078	326,414	2.7%
562.1 Annuitants' Hospitalization	4,266,128	3,503,344	3,566,757	63,413	1.8%	4,824,045	1,257,288	35.3%	4,992,317	168,272	3.5%
563 PSERS Healthcare Premium Assistance	24,274	19,318	19,318	(4,956)	-20.4%	17,262	(2,056)	-10.6%	17,223	(39)	-0.2%
597-599 Tuition and Other Fee Waiver - Employee Eligible	4,849,718	4,535,444	4,766,078	230,634	5.1%	4,766,078	0	0.0%	4,766,078	0	0.0%
TOTAL PERSONNEL EXPENDITURES	\$146,282,935	\$128,576,743	\$123,753,558	(\$4,823,185)	-3.8%	\$122,667,595	(\$1,085,963)	-0.9%	\$119,412,922	(\$3,254,673)	-2.7%
Anticipated savings from turnover (should be a negative number)	n/a	n/a	0	n/a	n/a	0	\$0	n/a	0	\$0	n/a
NET TOTAL PERSONNEL EXPENDITURES	\$146,282,935	\$128,576,743	\$123,753,558	(\$4,823,185)	-3.8%	\$122,667,595	(\$1,085,963)	-0.9%	\$119,412,922	(\$3,254,673)	-2.7%

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 Indiana University of Pennsylvania
 EDUCATIONAL and GENERAL FUND

Minor Objects	Prior Year	Prior Year	Current Year	Variance:		Request Year	Variance:		Future Year	Variance:	
	FY 2020-21	FY 2021-22	FY 2022-23	Prior Year to Current Year	%	FY 2023-24	Current Year to Request Year	%	FY 2024-25	Request Year to Future Year	%
				\$			\$			\$	
REVENUE SUMMARY											
Tuition (401-404)	\$89,061,719	\$80,021,006	\$68,837,910	(\$11,183,096)	-14.0%	\$68,906,139	\$68,229	0.1%	\$69,377,553	\$471,414	0.7%
Fees (405-410, 411.6, 411.8)	26,870,341	23,914,801	23,111,333	(803,468)	-3.4%	23,167,100	55,767	0.2%	23,291,100	124,000	0.5%
State Appropriation (412)	56,058,332	54,503,062	56,895,233	2,392,171	4.4%	58,033,138	1,137,905	2.0%	59,193,800	1,160,663	2.0%
All Other Revenue (414-456, 469-479, and 498)	19,701,153	37,455,848	18,592,018	(18,863,829)	-50.4%	18,792,018	200,000	1.1%	18,892,018	100,000	0.5%
TOTAL REVENUE	\$191,691,545	\$195,894,716	\$167,436,494	(\$28,458,222)	-14.5%	\$168,898,395	\$1,461,901	0.9%	\$170,754,472	\$1,856,077	1.1%
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	\$99,582,420	\$86,378,595	\$82,595,508	(\$3,783,087)	-4.4%	\$80,775,854	(\$1,819,654)	-2.2%	\$78,814,624	(\$1,961,230)	-2.4%
Incremental Benefits (540-557)	24,143,387	21,645,055	20,268,254	(1,376,801)	-6.4%	19,578,633	(689,621)	-3.4%	17,777,177	(1,801,455)	-9.2%
Fixed Rate Benefits (558-563)	17,707,410	16,017,649	16,123,718	106,069	0.7%	17,547,030	1,423,312	8.8%	18,055,042	508,012	2.9%
Educational Benefits (597-599)	4,849,718	4,535,444	4,766,078	230,634	5.1%	4,766,078	0	0.0%	4,766,078	0	0.0%
Turnover Savings	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL PERSONNEL EXPENDITURES	\$146,282,935	\$128,576,743	\$123,753,558	(\$4,823,185)	-3.8%	\$122,667,595	(\$1,085,963)	-0.9%	\$119,412,922	(\$3,254,673)	-2.7%
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640-646)	3,410,968	6,004,595	6,105,055	100,460	1.7%	6,027,156	(77,899)	-1.3%	6,002,000	(25,156)	-0.4%
Student Bad Debt Expense (Prior Yr. from above, 411.5)	2,779,002	1,726,184	1,850,000	123,816	7.2%	1,700,000	(150,000)	-8.1%	1,700,000	0	0.0%
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	11,377,102	14,850,049	18,103,066	3,253,017	21.9%	16,945,486	(1,157,580)	-6.4%	16,945,486	0	0.0%
COVID Emergency Student Aid /Student Reengagement Expense (694)	0	0	0	0	n/a	0	0	n/a	0	n/a	
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	4,936,310	4,916,572	3,200,000	(1,716,572)	-34.9%	3,200,000	0	0.0%	3,200,000	0	0.0%
Student Aid, Subtotal	16,313,412	19,766,621	21,303,066	1,536,445	7.8%	20,145,486	(1,157,580)	-5.4%	20,145,486	0	0.0%
Interest Expense (675)	604,419	574,960	312,869	(262,091)	-45.6%	238,599	(74,270)	-23.7%	202,889	(35,710)	-15.0%
All Other (605-635, 650, 651, 655-672, 676-690)	21,593,500	23,328,747	23,002,737	(326,010)	-1.4%	22,762,487	(240,250)	-1.0%	20,792,116	(1,970,371)	-8.7%
TOTAL SVCS & SUPPLIES EXPENDITURES	\$44,701,301	\$51,401,107	\$52,573,727	\$1,172,620	2.3%	\$50,873,728	(\$1,699,999)	-3.2%	\$48,842,491	(\$2,031,237)	-4.0%
Capital Expenditures (700-770)	\$1,201,289	\$658,366	\$1,900,000	\$1,241,634	188.6%	\$1,000,000	(\$900,000)	-47.4%	\$1,000,000	\$0	0.0%
Debt Principal Payments (799)	2,684,060	2,385,908	1,485,392	(900,516)	-37.7%	714,203	(771,189)	-51.9%	749,059	34,856	4.9%
TOTAL EXPENDITURES	\$194,869,585	\$183,022,124	\$179,712,677	(\$3,309,447)	-1.8%	\$175,255,526	(\$4,457,151)	-2.5%	\$170,004,472	(\$5,251,054)	-3.0%
REVENUES LESS EXPENDITURES	(\$3,178,040)	\$12,872,592	(\$12,276,183)			(\$6,357,131)			\$750,000		
Transfers Out To/(In From) E&G Plant (810, 802, 803, 811, 812, 813) ¹	(6,902,887)	2,934,341	750,000	(2,184,341)	-74.4%	750,000	0	0.0%	750,000	0	0.0%
TOTAL EXPENDITURES & TRANSFERS	187,966,698	185,956,465	180,462,677	(5,493,788)	-3.0%	176,005,526	(4,457,151)	-2.5%	170,754,472	(5,251,054)	-3.0%
REVENUES LESS EXPENDITURES & TRANSFERS	\$3,724,847	\$9,938,251	(\$13,026,183)			(\$7,107,131)			\$0		
SUPPLEMENTAL RESOURCES/ADJUSTMENTS (to address row 217)											
One-time COVID funds (funds drawn down in FY2020/21 that could not be recognized as earned revenue due to the federal revenue recognition rule)			n/a	n/a	n/a	n/a	0	n/a	n/a	0	n/a
Planned Use of Reserves (Prior Year Surpluses) for One-Time Needs/Strategic Initiatives				0	n/a		0	n/a		0	n/a
REVENUES & USE OF SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	\$3,724,847	\$9,938,251	(\$13,026,183)			(\$7,107,131)			\$0		
Use of Reserves (Prior Year Surpluses) for Operations (To Balance Budget)			13,026,183	\$13,026,183	n/a	\$7,107,131	(\$5,919,052)	-45.4%		(\$7,107,131)	-100.0%
REVENUES & USE OF ALL SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	\$3,724,847	\$9,938,251	\$0			\$0			\$0		
TOTAL E&G NET ASSETS, BEGINNING OF YEAR	\$44,739,649	\$48,464,495	\$58,402,746	\$9,938,251	20.5%	\$45,376,564	(\$13,026,183)	-22.3%	\$38,269,433	(\$7,107,131)	-15.7%
Surplus/(Deficit), Including Transfers to Plant Fund	3,724,847	9,938,251	(13,026,183)	(22,964,434)	-231.1%	(7,107,131)	5,919,052	-45.4%	0	7,107,131	-100.0%
One-time COVID funds (funds drawn down in FY2020/21 that could not be recognized as earned revenue due to the federal revenue recognition rule)	0	0	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
TOTAL ESTIMATED E&G NET ASSETS, END OF YEAR	\$48,464,495	\$58,402,746	\$45,376,564	(13,026,183)	-22.3%	\$38,269,433	(7,107,131)	-15.7%	\$38,269,433	\$0	0.0%
Loan (to)/from Auxiliary Fund	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
TOTAL UNRESTRICTED E&G PLANT NET ASSETS, BEGINNING OF YEAR	\$28,548,506	\$22,130,825	\$20,976,507	(\$1,154,318)	-5.2%	\$21,726,507	\$750,000	3.6%	\$22,476,507	\$750,000	3.5%
Transfers (out to)/in from E&G	(4,771,416)	1,882,825	750,000	(1,132,825)	-60.2%	750,000	0	0.0%	750,000	0	0.0%
Use of E&G Plant Fund Balance for:											
Lifecycle Repairs and Maintenance/Renewal and Replacement	(96,033)	(418,413)	0	418,413	-100.0%	0	0	n/a	0	0	n/a
Capital Projects	(1,550,232)	(2,618,730)	0	2,618,730	-100.0%	0	0	n/a	0	0	n/a
TOTAL ESTIMATED UNRESTRICTED E&G PLANT NET ASSETS, END OF YEAR	\$22,130,825	\$20,976,507	\$21,726,507	\$750,000	3.6%	\$22,476,507	\$750,000	3.5%	\$23,226,507	\$750,000	3.3%
Loan (to)/from Auxiliary Plant Fund	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
TOTAL ESTIMATED E&G NET ASSETS, INCLUDING UNRESTRICTED PLANT, END OF YEAR	\$70,595,320	\$79,379,253	\$67,103,071	(\$12,276,183)	-15.5%	\$60,745,940	(\$6,357,131)	-9.5%	\$61,495,940	\$750,000	1.2%
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, BEGINNING OF YEAR	\$70,766,674	\$69,278,845	\$75,830,183	\$6,551,338	9.5%	\$63,554,000	(\$12,276,183)	(0)	\$57,196,870	(\$6,357,131)	(0)

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook
 Indiana University of Pennsylvania
 EDUCATIONAL and GENERAL FUND

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Variance:		Request Year FY 2023-24	Variance:		Future Year FY 2024-25	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, END OF YEAR	\$69,278,845	\$75,830,183	\$63,554,000	(\$12,276,183)	-16.2%	\$57,196,870	(\$6,357,131)	-10.0%	\$57,946,870	\$750,000	1.3%
TRANSFERS DETAIL											
Transfers Out To Unrestricted E&G Plant for Capital Projects and Lifecycle Repairs and Maintenance/ Renewal and Replacement	(\$6,902,887)	\$2,934,341	\$750,000	(\$2,184,341)	(1)	\$750,000	\$0	0	\$750,000	\$0	0
Transfers (In) from Unrestricted E&G Plant for Annual Debt Service Payment				0	n/a		0	n/a		0	n/a
Transfers (In) from Unrestricted E&G Plant for Operations				0	n/a		0	n/a		0	n/a
TOTAL E&G AND UNRESTRICTED E&G PLANT TRANSFERS	(\$6,902,887)	\$2,934,341	\$750,000	(\$2,184,341)	-74.4%	\$750,000	\$0	0.0%	\$750,000	\$0	0.0%

Indiana University of Pennsylvania

IN ◀◀ Enter two letter University code here, in CAPITAL LETTERS.

Prepared By:

Name:	Jodie Cadile
Title:	Budget Director
Telephone Number:	724-357-2356

Dr. Debra Fitzsimons
Vice President for Administration and I
724-357-2202

Date Budget Reviewed/Approved by Council of Trustees:	12/08/22
Date Council of Trustees will Approve University Fee Rates for FY 2023-24 and Tentative Rates for FY 2024-25:	12/08/22
Is University Considering Presenting a Tuition Pricing Proposal this Fiscal Year?	No

This Projections Workbook covers the following Fiscal Years:

2nd Prior Year	Prior Year	Current Year	Request Year	Future Year
FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25

This year's Comprehensive Planning Template submission (both Excel and Word) is due via electronic transmission by Friday, September 9, 2022. When saving your university's file to the workspace, please name it according to the following table:

University Codes and Filenames

2 Letter Code	University Name	Filename
CH	Cheyney University of Pennsylvania	CH-CPP-24
CO	Commonwealth University of Pennsylvania	CO-CPP-24
EA	East Stroudsburg University of Pennsylvania	EA-CPP-24
IN	Indiana University of Pennsylvania	IN-CPP-24
KU	Kutztown University of Pennsylvania	KU-CPP-24
MI	Millersville University of Pennsylvania	MI-CPP-24
PE	Pennsylvania Western University of Pennsylvania	PE-CPP-24
SH	Shippensburg University of Pennsylvania	SH-CPP-24
SL	Slippery Rock University of Pennsylvania	SL-CPP-24
WE	West Chester University of Pennsylvania	WE-CPP-24
OC	Office of the Chancellor	OC-CPP-24

Legend for tab and cell coloring:

- Automatically populated by data supplied in Data & Reference Tab
- University input required
- Data pulled from another tab within workbook
- Tabs require completion if certain criteria is met
- Reference information

Finance

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook
 Indiana University of Pennsylvania
 Student Profile

Note: Annualized FTE Enrollment should be based on freeze/census data for fall and spring semesters and end-of-term data for winter and summer sessions.

	Actual	Actual	Preliminary	Projected	Projected	Variance:		Variance:		Variance:		Variance:	
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Actual FY 2020-21/ FY 2021-22	%	Current/Prior (Actual FY 2021-22)	%	Request/Current	%	Future/Request	%
	Prior Year	Prior Year	Current Year	Request Year	Future Year	Amount	%	Amount	%	Amount	%	Amount	%
Fall Headcount (should be whole numbers)													
Undergraduate (include clock hour)													
In-State	7,530	6,921	6,644	6,622	6,683	(609)	-8.1%	(277)	-4.0%	(22)	-0.3%	61	0.9%
Out-of-State													
Domestic	362	313	300	299	302	(49)	-13.5%	(13)	-4.2%	(1)	-0.3%	3	1.0%
Foreign	140	110	105	104	105	(30)	-21.4%	(5)	-4.5%	(1)	-1.0%	1	1.0%
Subtotal, Out-of-State	502	423	405	403	407	(79)	-15.7%	(18)	-4.3%	(2)	-0.5%	4	1.0%
Total Undergraduate	8,032	7,344	7,049	7,025	7,090	(688)	-8.6%	(295)	-4.0%	(24)	-0.3%	65	0.9%
Graduate													
In-State	1,476	1,380	1,261	1,285	1,285	(96)	-6.5%	(119)	-8.6%	24	1.9%	0	0.0%
Out-of-State													
Domestic	292	299	273	279	279	7	2.4%	(26)	-8.7%	6	2.2%	0	0.0%
Foreign	267	285	261	266	266	18	6.7%	(24)	-8.4%	5	1.9%	0	0.0%
Subtotal, Out-of-State	559	584	534	545	545	25	4.5%	(50)	-8.6%	11	2.1%	0	0.0%
Total Graduate	2,035	1,964	1,795	1,830	1,830	(71)	-3.5%	(169)	-8.6%	35	1.9%	0	0.0%
Total In-State Headcount	9,006	8,301	7,905	7,907	7,968	(705)	-7.8%	(396)	-4.8%	2	0.0%	61	0.8%
Total Out-of-State Headcount	1,061	1,007	939	948	952	(54)	-5.1%	(68)	-6.8%	9	1.0%	4	0.4%
Total Fall Headcount	10,067	9,308	8,844	8,855	8,920	(759)	-7.5%	(464)	-5.0%	11	0.1%	65	0.7%
Fall FTE Enrollment													
Clock Hour	228.85	257.20	245.16	245.16	245.16	28.35	12.4%	(12.04)	-4.7%	0.00	0.00	0.00	0.00
Undergraduate (excluding clock hour)	7,052.80	6,300.80	6,049.49	6,028.05	6,086.18	(752.00)	-10.7%	(251.31)	-4.0%	(21.44)	(0.00)	58.13	0.01
Graduate	982.88	989.00	903.92	921.48	921.48	6.12	0.6%	(85.08)	-8.6%	17.56	1.9%	0.00	0.0%
Total Fall FTE (excluding clock hour)	8,035.68	7,289.80	6,953.41	6,949.53	7,007.66	(745.88)	-9.3%	(336.39)	-4.6%	(3.88)	-0.1%	58.13	0.8%
Annualized FTE													
		Clock Hour FTE Included Below											
Undergraduate (include clock hour)	364.87	304.23	290.08	290.08	290.08								
In-State	7,097.94	6,409.06	6,152.32	6,132.07	6,188.21	(688.88)	-9.7%	(256.74)	-4.0%	(20.25)	-0.3%	56.14	0.9%
Out-of-State											n/a		
Domestic	365.73	297.02	284.64	283.70	286.51	(68.71)	-18.8%	(12.38)	-4.2%	(0.94)	-0.3%	2.81	1.0%
Foreign	126.22	93.57	89.43	88.44	89.43	(32.65)	-25.9%	(4.14)	-4.4%	(1.00)	-1.1%	1.00	1.1%
Subtotal, Out-of-State	491.95	390.59	374.07	372.14	375.94	(101.36)	-20.6%	(16.52)	-4.2%	(1.93)	-0.5%	3.80	1.0%
Total Undergraduate	7,589.89	6,799.65	6,526.39	6,504.21	6,564.15	(790.24)	-10.4%	(273.26)	-4.0%	(22.18)	-0.3%	59.95	0.9%
Graduate													
In-State	980.88	904.58	826.58	842.31	842.31	(76.30)	-7.8%	(78.00)	-8.6%	15.73	1.9%	0.00	0.0%
Out-of-State													
Domestic	159.04	162.50	148.37	151.63	151.63	3.46	2.2%	(14.13)	-8.7%	3.26	2.2%	0.00	0.0%
Foreign	166.46	161.46	147.86	150.70	150.70	(5.00)	-3.0%	(13.60)	-8.4%	2.83	1.9%	0.00	0.0%
Subtotal, Out-of-State	325.50	323.96	296.23	302.33	302.33	(1.54)	-0.5%	(27.73)	-8.6%	6.09	2.1%	0.00	0.0%
Total Graduate	1,306.38	1,228.54	1,122.81	1,144.63	1,144.63	(77.84)	-6.0%	(105.73)	-8.6%	21.83	1.9%	0.00	0.0%
Total In-State FTE	8,078.82	7,313.64	6,978.89	6,974.38	7,030.52	(765.18)	-9.5%	(334.75)	-4.6%	(4.52)	-0.1%	56.14	0.8%
Total Out-of-State FTE	817.45	714.55	670.30	674.46	678.27	(102.90)	-12.6%	(44.25)	-6.2%	4.16	0.6%	3.80	0.6%
Total Annualized FTE	8,896.27	8,028.19	7,649.20	7,648.84	7,708.79	(868.08)	-9.8%	(378.99)	-4.7%	(0.35)	0.0%	59.95	0.8%

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
Optional Enrollment Projections

If universities are projecting an increase in enrollment for any planning year, this tab should be completed and pasted into the CPP Narrative Template.

		Historical Data		
		2017-18	2018-19	2019-20
First-Time, Full-Time Cohort Progress to Undergraduate Degree	Number Enrolled First Year	2,308	1,960	1,754
	Second-year Retention Rate	72%	71%	72%
	Number Retained to Second Year	1,571	1,628	1,417
	Third-year Retention Rate	65%	62%	61%
	Number Retained to Third Year	1,611	1,352	1,404
	Fourth-year Retention Rate	58%	59%	56%
	Number Retained to Fourth Year	1,571	1,471	1,226
	Number Graduated by Year Four	1,102	1,023	825
	Four-year Graduation Rate	41%	41%	38%
	Number Retained to Fifth Year	450	418	413
Enrollment by Program Level (Headcount)	Undergraduate	10,389	9,471	8,567
	Master's	1,365	1,299	1,242
	Doctoral/First Professional	808	811	827
Total Headcount*		12,562	11,581	10,636
Total FTE*		10,825.48	9,857.25	9,015.03
Headcount to FTE conversion*		86%	85%	85%

*Includes clock hours

pleted to explain how that increase in enrollment

ta		Projections		
2020-21	2021-22	2022-23	2023-24	2024-25
1,737	1,577	1,679	1,800	1,840
72%	71%	71%	71%	72%
1,264	1,239	1,118	1,192	1,287
63%	60%	63%	63%	63%
1,240	1,052	1,089	992	1,059
56%	56%	55%	55%	55%
1,304	1,107	957	952	867
856	728	651	645	585
37%	37%	37%	37%	37%
374	424	360	322	319
8,032	7,343	6,764	6,740	6,805
1,260	1,186	1,072	1,098	1,098
775	779	723	732	732
10,067	9,308	8,844	8,855	8,920
8,264.54	#####	#####	#####	#####
82%	81%	83%	82%	82%

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook
 Indiana University of Pennsylvania
 Annual Workforce Requirements

	Actual	Actual	Projected	Projected	Projected	Variance:		Variance:		Variance:		Variance:
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Actual FY 2020-21/ FY 2021-22	%	Current/Prior (Actual FY 2021-22)	%	Request/Current	%	Future/Re
	Prior Year	Prior Year	Current Year	Request Year	Future Year	Amount		Amount		Amount		Amount
Fall FTE Faculty (Exclude Clock Hour Faculty)												
Unrestricted Fall FTE Faculty (payroll definition of FTE) ¹	522.80	428.10	393.09	373.12	364.98	(94.70)	-18.1%	(35.01)	-8.2%	(19.97)	-5.1%	(8.14)
Fall FTE Faculty Shared Between Universities	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00
Net Fall FTE Faculty	522.80	428.10	393.09	373.12	364.98	(94.70)	-18.1%	(35.01)	-8.2%	(19.97)	-5.1%	(8.14)

¹ Based on SAP Capacity Utilization for Fall term.

Budgeted Annualized FTE Employees (Include all permanent and temporary employees)

E & G

Faculty												
Budgeted FTE (exclude impact of shared faculty)	544.83	438.12	396.73	385.84	385.99	(106.71)	-19.6%	(41.39)	-9.4%	(10.89)	-2.7%	0.15
Actual FTE or FTE, Net of Turnover (exclude impact of shared faculty)	529.39	433.90	396.73	385.84	385.99	(95.49)	-18.0%	(37.17)	-8.6%	(10.89)	-2.7%	0.15
FTE Faculty Shared Between Universities (excluded from total counts)	0.00	0.00				0.00	n/a	0.00	n/a	0.00	n/a	0.00
AFSCME												
Budgeted FTE	309.46	264.34	248.04	236.42	210.81	(45.12)	-14.6%	(16.30)	-6.2%	(11.62)	-4.7%	(25.61)
Actual FTE or FTE, Net of Turnover	305.37	254.56	248.04	236.42	210.81	(50.81)	-16.6%	(6.52)	-2.6%	(11.62)	-4.7%	(25.61)
Nonrepresented												
Budgeted FTE	159.76	147.31	136.44	121.52	104.63	(12.45)	-7.8%	(10.87)	-7.4%	(14.92)	-10.9%	(16.89)
Actual FTE or FTE, Net of Turnover	157.58	142.87	136.44	121.52	104.63	(14.71)	-9.3%	(6.43)	-4.5%	(14.92)	-10.9%	(16.89)
SCUPA												
Budgeted FTE	49.73	55.00	53.86	50.77	46.63	5.27	10.6%	(1.14)	-2.1%	(3.09)	-5.7%	(4.14)
Actual FTE or FTE, Net of Turnover	57.76	50.76	53.86	50.77	46.63	(7.00)	-12.1%	3.10	6.1%	(3.09)	-5.7%	(4.14)
Other												
Budgeted FTE	51.24	57.93	54.96	49.09	43.23	6.69	13.1%	(2.97)	-5.1%	(5.87)	-10.7%	(5.86)
Actual FTE or FTE, Net of Turnover	54.55	51.03	54.96	49.09	43.23	(3.52)	-6.5%	3.93	7.7%	(5.87)	-10.7%	(5.86)
Total Budgeted E&G Fund Employees	1,115.02	962.70	890.03	843.64	791.29	(152.32)	-13.7%	(72.67)	-7.5%	(46.39)	-5.2%	(52.35)
Total E&G Fund Employees, Actual or Net of Turnover	1,104.65	933.12	890.03	843.64	791.29	(171.53)	-15.5%	(43.09)	-4.6%	(46.39)	-5.2%	(52.35)
Auxiliary												
Faculty												
Budgeted FTE (exclude impact of shared faculty)	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00
Actual FTE or FTE, Net of Turnover (exclude impact of shared faculty)	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00
FTE Faculty Shared Between Universities (excluded from total counts)	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00
AFSCME												
Budgeted FTE	15.65	13.89	13.89	14.02	14.02	(1.76)	-11.2%	0.00	0.0%	0.13	0.9%	0.00
Actual FTE or FTE, Net of Turnover	14.10	13.55	13.89	14.02	14.02	(0.55)	-3.9%	0.34	2.5%	0.13	0.9%	0.00
Nonrepresented												
Budgeted FTE	2.16	2.15	2.15	2.15	2.15	(0.01)	-0.5%	0.00	0.0%	0.00	0.0%	0.00
Actual FTE or FTE, Net of Turnover	2.15	2.15	2.15	2.15	2.15	0.00	0.0%	0.00	0.0%	0.00	0.0%	0.00
SCUPA												
Budgeted FTE	8.16	4.10	4.10	4.10	4.10	(4.06)	-49.8%	0.00	0.0%	0.00	0.0%	0.00
Actual FTE or FTE, Net of Turnover	7.04	4.10	4.10	4.10	4.10	(2.94)	-41.8%	0.00	0.0%	0.00	0.0%	0.00
Other												
Budgeted FTE	0.33	0.33	0.33	0.33	0.33	0.00	0.0%	0.00	0.0%	0.00	0.0%	0.00
Actual FTE or FTE, Net of Turnover	0.33	0.33	0.33	0.33	0.33	0.00	0.0%	0.00	0.0%	0.00	0.0%	0.00
Total Budgeted Auxiliary Fund Employees	26.30	20.47	20.47	20.60	20.60	(5.83)	-22.2%	0.00	0.0%	0.13	0.6%	0.00
Total Auxiliary Fund Employees, Actual or Net of Turnover	23.62	20.13	20.47	20.60	20.60	(3.49)	-14.8%	0.34	1.7%	0.13	0.6%	0.00
Total Budgeted Unrestricted Employees	1,141.32	983.17	910.50	864.24	811.89	(158.15)	-13.9%	(72.67)	-7.4%	(46.26)	-5.1%	(52.35)
Unrestricted Faculty FTE, Actual or Net of Turnover	529.39	433.90	396.73	385.84	385.99	(95.49)	-18.0%	(37.17)	-8.6%	(10.89)	-2.7%	0.15
Unrestricted Nonfaculty FTE, Actual or Net of Turnover	598.88	519.35	513.77	478.40	425.90	(79.53)	-13.3%	(5.58)	-1.1%	(35.37)	-6.9%	(52.50)
Total Unrestricted Employees, Actual or Net of Turnover	1,128.27	953.25	910.50	864.24	811.89	(175.02)	-15.5%	(42.75)	-4.5%	(46.26)	-5.1%	(52.35)

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook
 Indiana University of Pennsylvania
 Annual Workforce Requirements

	Actual	Actual	Projected	Projected	Projected	Variance:		Variance:		Variance:		Variance:
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Actual FY 2020-21/ FY 2021-22	%	Current/Prior (Actual FY 2021-22)	%	Request/Current	%	Future/Re
	Prior Year	Prior Year	Current Year	Request Year	Future Year	Amount		Amount		Amount		Amount
Restricted												
Faculty												
Budgeted FTE (exclude impact of shared faculty)	28.44	25.35	27.75	27.75	27.75	(3.09)	-10.9%	2.40	9.5%	0.00	0.0%	0.00
Actual FTE or FTE, Net of Turnover (exclude impact of shared faculty)	25.75	26.46	27.75	27.75	27.75	0.71	2.8%	1.29	4.9%	0.00	0.0%	0.00
FTE Faculty Shared Between Universities (excluded from total counts)	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00
AFSCME												
Budgeted FTE	6.20	6.18	6.20	6.20	6.20	(0.02)	-0.3%	0.02	0.3%	0.00	0.0%	0.00
Actual FTE or FTE, Net of Turnover	6.18	6.20	6.20	6.20	6.20	0.02	0.3%	0.00	0.0%	0.00	0.0%	0.00
Nonrepresented												
Budgeted FTE						0.00	n/a	0.00	n/a	0.00	n/a	0.00
Actual FTE or FTE, Net of Turnover						0.00	n/a	0.00	n/a	0.00	n/a	0.00
SCUPA												
Budgeted FTE	4.56	4.92	2.84	2.84	2.84	0.36	7.9%	(2.08)	-42.3%	0.00	0.0%	0.00
Actual FTE or FTE, Net of Turnover	5.02	5.21	2.84	2.84	2.84	0.19	3.8%	(2.37)	-45.5%	0.00	0.0%	0.00
Other												
Budgeted FTE						0.00	n/a	0.00	n/a	0.00	n/a	0.00
Actual FTE or FTE, Net of Turnover						0.00	n/a	0.00	n/a	0.00	n/a	0.00
Total Budgeted Restricted Fund Employees	39.20	36.45	36.79	36.79	36.79	(2.75)	-7.0%	0.34	0.9%	0.00	0.0%	0.00
Total Restricted Fund Employees, Actual or Net of Turnover	36.95	37.87	36.79	36.79	36.79	0.92	2.5%	(1.08)	-2.9%	0.00	0.0%	0.00
Total												
Faculty												
Budgeted FTE (exclude impact of shared faculty)	573.27	463.47	424.48	413.59	413.74	(109.80)	-19.2%	(38.99)	-8.4%	(10.89)	-2.6%	0.15
Actual FTE or FTE, Net of Turnover (exclude impact of shared faculty)	555.14	460.36	424.48	413.59	413.74	(94.78)	-17.1%	(35.88)	-7.8%	(10.89)	-2.6%	0.15
FTE Faculty Shared Between Universities (excluded from total counts)	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00
AFSCME												
Budgeted FTE	331.31	284.41	268.13	256.64	231.03	(46.90)	-14.2%	(16.28)	-5.7%	(11.49)	-4.3%	(25.61)
Actual FTE or FTE, Net of Turnover	325.65	274.31	268.13	256.64	231.03	(51.34)	-15.8%	(6.18)	-2.3%	(11.49)	-4.3%	(25.61)
Nonrepresented												
Budgeted FTE	161.92	149.46	138.59	123.67	106.78	(12.46)	-7.7%	(10.87)	-7.3%	(14.92)	-10.8%	(16.89)
Actual FTE or FTE, Net of Turnover	159.73	145.02	138.59	123.67	106.78	(14.71)	-9.2%	(6.43)	-4.4%	(14.92)	-10.8%	(16.89)
SCUPA												
Budgeted FTE	62.45	64.02	60.80	57.71	53.57	1.57	2.5%	(3.22)	-5.0%	(3.09)	-5.1%	(4.14)
Actual FTE or FTE, Net of Turnover	69.82	60.07	60.80	57.71	53.57	(9.75)	-14.0%	0.73	1.2%	(3.09)	-5.1%	(4.14)
Other												
Budgeted FTE	51.57	58.26	55.29	49.42	43.56	6.69	13.0%	(2.97)	-5.1%	(5.87)	-10.6%	(5.86)
Actual FTE or FTE, Net of Turnover	54.88	51.36	55.29	49.42	43.56	(3.52)	-6.4%	3.93	7.7%	(5.87)	-10.6%	(5.86)
Total Budgeted FTE Employees	1,180.52	1,019.62	947.29	901.03	848.68	(160.90)	-13.6%	(72.33)	-7.1%	(46.26)	-4.9%	(52.35)
Total FTE Employees, Actual or Net of Turnover	1,165.22	991.12	947.29	901.03	848.68	(174.10)	-14.9%	(43.83)	-4.4%	(46.26)	-4.9%	(52.35)

FTE Instructional Faculty Positions

This section should reflect your best estimate of instructional faculty FTE, defined as the FTE complement (HR definition) whose primary purpose is instruction. Figures should be net of any faculty being shared between universities.

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Variance: Prior/Prior		Variance: Current/Prior		Variance: Request/Current		Variance: Future/Re
	Prior Year	Prior Year	Current Year	Request Year	Future Year	Amount	Percent	Amount	Percent	Amount	Percent	Amount
Undergraduate	372.02	278.32	254.52	248.26	248.35	(93.70)	-25.2%	(23.80)	-8.6%	(6.26)	-2.5%	0.09
Graduate	89.19	62.27	56.94	55.54	55.56	(26.92)	-30.2%	(5.33)	-8.6%	(1.40)	-2.5%	0.02
Total	461.21	340.59	311.46	303.80	303.91	(120.63)	-26.2%	(29.13)	-8.6%	(7.66)	-2.5%	0.11

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FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook
 Indiana University of Pennsylvania
 Board-Affirmed Metrics (BAM)

Student Success Measures

		University Historical Data				System Total	For Reference Only ¹			Revised University Projections September 2022			
		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2021-22	2022-23	2023-24	2024-25
Enrollment	Annualized FTE Enrollment ¹	11,492.79	10,442.11	9,415.83	8,896.27	85,143.04	8,095.14	8,075.41	8,372.28	8,028.19	7,649.20	7,648.84	7,708.79
Fall Enrollment for Select Student Groups	Fall Undergraduate FTE (All credit bearing)	9,675.48	8,782.92	7,956.20	7,281.66	71,676.13	6,559.43	6,558.00	6,496.28	6,558.00	6,294.65	6,273.21	6,331.34
	Fall First-time Undergraduate Degree Seeking FTE	2,347.37	1,998.40	1,786.40	1,751.13	16,156.73	n/a	n/a	n/a	1,547.30	1,696.33	1,702.63	1,711.31
	Fall New Transfer Undergraduate Degree Seeking FTE	400.43	331.63	305.93	247.40	4,213.33	n/a	n/a	n/a	245.87	274.98	276.00	277.41
	Fall Continuing Undergraduate FTE (All credit bearing)	6,573.40	6,048.27	5,462.23	5,028.67	50,377.50	n/a	n/a	n/a	4,467.23	4,979.44	4,997.91	5,023.41
	Fall Graduate FTE (All credit bearing)	1,150.00	1,074.33	1,058.83	982.88	8,751.54	988.92	989.00	1,017.25	989.00	903.92	921.48	921.48
Student Outcomes	Credit Completion Ratio ²	88.1%	87.3%	87.9%	87.4%	81.2%	87.7%	87.5%	87.6%	87.7%	87.5%	87.6%	87.7%
	Second-Year Persistence Rate, First-Time, Full-Time Bachelor Degree Seeking Students	71.6%	70.6%	72.3%	72.1%	78.5%	71.3%	72.4%	72.6%	71.3%	70.6%	71.0%	71.5%
	Second-Year Persistence, First-Time, Full-Time Bachelor Degree Seeking URM Students	57.1%	54.1%	55.1%	55.0%	69.4%	n/a	n/a	n/a	55.2%	55.0%	55.0%	55.0%
	Four-Year Graduation Rate, First-Time, Full-Time Bachelor Degree Seeking Students	40.6%	41.4%	37.6%	37.1%	42.1%	n/a	n/a	n/a	37.1%	37.1%	37.1%	37.1%
	Four-Year Graduation Rate, First-Time, Full-Time Bachelor Degree Seeking URM Students	20.3%	18.4%	16.9%	15.6%	23.4%	n/a	n/a	n/a	23.0%	23.0%	23.0%	23.0%
	Six-Year Graduation Rate, First-Time, Full-Time Bachelor Degree Seeking Students	55.8%	55.6%	54.4%	56.7%	61.0%	55.8%	55.8%	55.8%	55.8%	55.8%	55.8%	55.8%
	Six-Year Graduation Rate, First-Time, Full-Time Bachelor Degree Seeking URM Students	41.4%	37.3%	34.9%	35.6%	43.0%	n/a	n/a	n/a	40.0%	40.0%	40.0%	40.0%
	Six-Year Graduation Rate, All Entering Bachelor Degree Seeking Students	57.4%	56.8%	56.4%	58.4%	61.7%	57.0%	57.0%	57.0%	57.0%	57.0%	57.0%	57.0%

¹ Original University Projections for Annualized FTE Enrollment, as provided in CPP projections submitted by SL and WE in September 2021, in sustainability progress updates submitted by BL, CA, CH, CL, EA, ED, IN, KU, LO, MA, MI, and SH (including projections for integrated universities in 2022/23 and 2032/24) in February 2022. All other information is from CPPs submitted in September 2021.

² Rates for 2021-22 are actuals.

University Success Measures

		University Historical Data				System Total	For Reference Only ³			Revised University Projections September 2022			
		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2021-22	2022-23	2023-24	2024-25
Student Support Ratios	Fall FTE Student/Fall FTE Faculty Ratio ³	16.9	15.8	14.8	15.4	17.3	17.0	17.4	17.5	17.0	17.7	18.6	19.2
	Annualized FTE Student/Annualized FTE Nonfaculty Ratio	16.3	14.5	13.6	14.4	15.7	15.3	15.4	15.5	15.5	14.9	16.0	18.1
University Financial Strength^{4,5}	Annual Operating Margin	1.6%	-1.9%	-2.4%	-4.5%	-3.0%	n/a	n/a	n/a	-0.8%	n/a	n/a	n/a
	Annual Primary Reserve Ratio	40.1%	36.2%	34.9%	34.0%	33.7%	n/a	n/a	n/a	36.3%	n/a	n/a	n/a
	Minimum Reserves (Days)	172	155	143	159	190	n/a	n/a	n/a	173.00	n/a	n/a	n/a
	Viability Ratio	1.7	1.7	1.7	0.6	0.5	n/a	n/a	n/a	0.60	n/a	n/a	n/a
Student Affordability	Average Unmet Need	\$12,437	\$13,045	\$11,758	\$11,827	\$10,433	\$14,378	\$14,878	\$15,399	\$14,378	\$14,378	\$14,378	\$14,378
	Average Net Price	\$19,646	\$20,944	\$20,933	\$21,153	\$16,638	\$16,362	\$16,133	\$16,209	\$16,362	\$16,362	\$16,362	\$16,362

Private Giving	Total Funds Raised ⁶	\$8,086,621	\$6,013,577	\$5,236,318	#####	n/a	n/a	n/a	n/a	\$6,622,374	n/a	n/a	n/a
	Funds Raised per Annualized Student FTE	\$704	\$576	\$556	\$540	n/a	n/a	n/a	n/a	\$825	n/a	n/a	n/a

³ Fall FTE Student/Fall FTE Faculty Ratio, as calculated in CPP projections submitted by SL and WE in September 2021 and in sustainability progress updates submitted by BL, CA, CH, CL, EA, ED, IN, KU, LO, MA, MI, and SH (including projections for integrated universities in 2022/23 and 2032/24) in February 2022. Excludes clock hour students and clock hour faculty. Ratio for 2021-22 fall FTE student/ fall FTE faculty ratio is actual. All other information is from CPPs submitted in September 2021.

⁴ Actual results for University Financial Strength ratios should be input using the updated Financial Risk Assessments available in the BI portal, via ESS. Updated Metrics will be available beginning on September 2, 2022.

⁵ These ratios are calculated on an annual basis; ratios in the sustainability scorecard use a three-year rolling average.

⁶ Total Funds Raised: Grand total amount (outright gifts only) from the Voluntary Support of Education Survey. See Appendix B.

Comparator Data

	4 Year Public, Degree Granting Institutions by Carnegie Classification/HBCU	2017-18	2018-19	2019-20	2020-21
6 Year Graduation Rate, First-Time, Full-Time, Bachelor Degree Seeking Students	Baccalaureate	44.4%	43.8%	43.4%	43.0%
	Masters	52.4%	53.9%	54.0%	54.4%
	Doctorate	48.0%	49.8%	51.8%	52.3%
	State Related	71.1%	72.1%	73.2%	72.8%
	All Above Carnegie Classifications	50.9%	52.2%	52.5%	52.8%
	HBCU	35.7%	36.8%	37.8%	37.7%
2 Year Retention Rate, First-Time, Full-Time, Bachelor Degree Seeking Students	Baccalaureate	71.8%	71.5%	68.6%	69.9%
	Masters	76.1%	76.2%	76.3%	77.7%
	Doctorate	74.0%	73.0%	74.3%	76.6%
	State Related	87.0%	86.7%	87.3%	87.0%
	All Above Carnegie Classifications	75.3%	75.2%	75.1%	76.6%
	HBCU	67.4%	67.7%	68.7%	68.2%

Source: IPEDS

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook
 Indiana University of Pennsylvania
 Summary Charts for Narrative Document

Executive Summary

		ACTUAL
	Goal	FY 2020-21
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers		\$2.9
Total Estimated Unrestricted Net Assets		\$76.6
Total Estimated End of Year Cash Balance		\$81.7
Annualized FTE Enrollment		8,896.27
Fall FTE Student/Fall FTE Faculty Ratio	19.2	15.4
Net Tuition Revenue per FTE Student*		\$6,454

**Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment*

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(\$ in Millions)

ACTUAL	PROJECTED					
	FY 2022-23	% Change	FY 2023-24	% Change	FY 2024-25	% Change
\$4.5	(\$21.5)	-580.3%	(\$14.8)	-31.3%	(\$7.7)	-48.3%
\$80.0	\$59.2	-26.0%	\$45.2	-23.7%	\$38.3	-15.3%
\$84.0	\$63.2	-24.7%	\$49.2	-22.2%	\$42.3	-14.0%
8,028.19	7,649.20	-4.7%	7,648.84	0.0%	7,708.79	0.8%
17.0	17.7		18.6		19.2	
\$5,657	\$4,139	-26.8%	\$4,306	4.0%	\$4,338	0.7%

rollment. Note: this estimate may include aid awarded to graduate students.

Enrollment Chart

Fall FTE Enrollment

Clock Hour

Undergraduate

Graduate

Total Fall FTE Enrollment (excludes clock hour students)

Annualized FTE Enrollment

Undergraduate (includes clock hour)

Graduate

Total Annualized FTE Enrollment (includes clock hour students)

New Students - Fall First-Time Degree Seeking Undergraduate FTE

New Students - Fall New Transfer Degree Seeking Undergraduate FTE

Fall Graduate FTE (All credit bearing)

Second-Year Persistence Rate for First-Time, Full-Time Bachelor Degree Seeking Students

Six-Year Graduation Rate for First-Time, Full-Time Bachelor Degree Seeking Students

Net Tuition Revenue per FTE Student*

**Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment*

ACTUAL	ACTUAL	PROJECTED				
FY 2020-21	FY 2021-22	FY 2022-23	% Change	FY 2023-24	% Change	FY 2024-25
228.85	257.20	245.16	-4.7%	245.16	0%	245.16
7,052.80	6,300.80	6,049.49	-4.0%	6,028.05	-0.4%	6,086.18
982.88	989.00	903.92	-8.6%	921.48	1.9%	921.48
8,035.68	7,289.80	6,953.41	-4.6%	6,949.53	-0.1%	7,007.66
7,589.89	6,799.65	6,526.39	-4.0%	6,504.21	-0.3%	6,564.15
1,306.38	1,228.54	1,122.81	-8.6%	1,144.63	1.9%	1,144.63
8,896.27	8,028.19	7,649.20	-4.7%	7,648.84	0.0%	7,708.79
1,751.13	1,547.30	1,696.33	9.6%	1,702.63	0.4%	1,711.31
247.40	245.87	274.98	11.8%	276.00	0.4%	277.41
982.88	989.00	903.92	-8.6%	921.48	1.9%	921.48
72.1%	71.3%	70.6%	-1.1%	71.0%	0.6%	71.5%

56.7%	55.8%	55.8%	0.0%	55.8%	0.0%	55.8%
\$6,454	\$5,657	\$4,139	-26.8%	\$4,306	4.0%	\$4,338

: Note: this estimate may include aid awarded to graduate students.

% Change

0
1.0%
0.0%
0.8%

0.9%
0.0%
0.8%

0.5%
0.5%
0.0%
0.7%

0.0%
0.7%

Financial Overview Chart

Total Unrestricted (E&G and Auxiliary) Budget

Total Revenues

Total Expenditures and Transfers to Plant Funds

Revenues Less Expenditures/Transfers to Plant Funds

Surplus/(Deficit)--Excludes Transfers to Plant Funds

Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives

One-Time COVID Funds (*revenue recognition adjustment*)

**Revenues and Use of Supplemental Resources/Adjustments
Less Expenditures & Transfers**

Total Actual/Estimated Unrestricted Net Assets

Total Actual/Estimated End of Year Cash Balance

Annualized FTE Enrollment

Fall FTE Student/Fall FTE Faculty Ratio

Annualized Unrestricted FTE Faculty, net of turnover

Annualized Unrestricted FTE Nonfaculty, net of turnover

Total Unrestricted Employee FTE (Annualized)

(\$ in Millions)

ACTUAL		PROJECTED			
FY 2020-21	FY 2021-22	FY 2022-23	% Change	FY 2023-24	% Change
\$216.0	\$217.3	\$192.0	-11.7%	\$194.8	1.5%
213.1	212.8	213.5	0.3%	209.6	-1.8%
\$2.9	\$4.5	(\$21.5)		(\$14.8)	
(\$5.1)	\$7.4	(\$20.8)		(\$14.0)	
0.0	0.0	0.0		0.0	
0.0	0.0	n/a		n/a	
\$2.9	\$4.5	(\$21.5)	-580.3%	(\$14.8)	-31.3%
\$76.6	\$80.0	\$59.2	-26.0%	\$45.2	-23.7%
\$81.7	\$84.0	\$63.2	-24.7%	\$49.2	-22.2%
8,896.27	8,028.19	7,649.20	-4.7%	7,648.84	0.0%
15.4	17.0	17.7		18.6	
529.39	433.90	396.73	-8.6%	385.84	-2.7%
598.88	519.35	513.77	-1.1%	478.40	-6.9%
1,128.27	953.25	910.50	-4.5%	864.24	-5.1%

FY 2024-25	%
Change	
\$196.7	1.0%
204.4	-2.5%
(\$7.7)	
(\$6.9)	
0.0	
n/a	
(\$7.7)	-48.3%
\$38.3	-15.3%
\$42.3	-14.0%
7,708.79	0.8%
19.2	
385.99	0.0%
425.90	-11.0%
811.89	-6.1%

E&G Chart

	ACTUAL
	FY 2020-21
Total E&G Budget	
Total Revenues	\$191.7
Total Expenditures and Transfers to Plant Funds	188.0
Revenues Less Expenditures/Transfers to Plant Funds	\$3.7
Surplus/(Deficit)--Excludes Transfers to Plant Funds	(\$3.2)
Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives	0.0
One-Time COVID Funds (<i>revenue recognition adjustment</i>)	0.0

Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	\$3.7
Total Actual/Estimated Unrestricted E&G and Plant Net Assets	\$70.6
Total Actual/Estimated E&G End of Year Cash Balance	\$69.3

(\$ in Millions)

ACTUAL	PROJECTED					
	FY 2022-23	% Change	FY 2023-24	% Change	FY 2024-25	% Change
FY 2021-22						
\$195.9	\$167.4	-14.5%	\$168.9	0.9%	\$170.8	1.1%
186.0	180.5	-3.0%	176.0	-2.5%	170.8	-3.0%
\$9.9	(\$13.0)		(\$7.1)		\$0.0	
\$12.9	(\$12.3)		(\$6.4)		\$0.8	
0.0	0.0		0.0		0.0	
0.0	n/a		n/a		n/a	

	\$9.9	(\$13.0)	(\$7.1)	\$0.0		
	\$79.4	\$67.1	-15.5%	\$60.7	-9.5%	\$61.5 1.2%
	\$75.8	\$63.6	-16.2%	\$57.2	-10.0%	\$57.9 1.3%

Auxiliary Chart

	ACTUAL
	FY 2020-21
Total Auxiliary Budget	
Total Revenues	\$24.4
Total Expenditures and Transfers to Plant Funds	25.1
Revenues Less Expenditures/Transfers to Plant Funds	(\$0.8)
Surplus/(Deficit)--Excludes Transfers to Plant Funds	(\$2.0)
Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives	0.0
One-Time COVID Funds (revenue recognition adjustment)	0.0
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	(\$0.8)
Total Actual/Estimated Unrestricted Auxiliary & Plant Net Assets	\$6.0
Total Actual/Estimated Auxiliary End of Year Cash Balance	\$12.4

(\$ in Millions)

ACTUAL FY 2021-22	PROJECTED					
	FY 2022-23	% Change	FY 2023-24	% Change	FY 2024-25	% Change
\$21.4	\$24.6	14.6%	\$25.9	5.5%	\$26.0	0.3%
26.9	33.1	22.9%	33.6	1.6%	33.6	0.1%
(\$5.5)	(\$8.5)	55.6%	(\$7.7)	-9.5%	(\$7.7)	-0.4%
(\$5.5)	(\$8.5)		(\$7.7)		(\$7.7)	
0.0	0.0		0.0		0.0	
0.0	n/a		n/a		n/a	
(\$5.5)	(\$8.5)		(\$7.7)		(\$7.7)	
\$0.6	(\$7.9)	0.0%	(\$15.6)	97.2%	(\$23.2)	49.1%
\$8.2	(\$0.3)	0.0%	(\$8.0)	2433.9%	(\$15.7)	95.6%

Unrestricted Net Assets Chart

	Actual	Actual
	FY 2020-21	FY 2021-22
Total Actual/Estimated Unrestricted Net Assets	\$76.6	\$80.0
Total Actual/Estimated End of Year Cash Balance	\$81.7	\$84.0
Projected Ratios resulting from the Annual Projection Plan - Will NOT M		
Estimated Annual Primary Reserve Ratio	34.0%	36.3%
<i>Estimated End of Year Balance in Net Assets/Total Expenses</i>		
Estimated Minimum Reserves	159	173
<i>Unrestricted cash*365/total unrestricted expenses</i>		

(\$ in Millions)

Projected

FY 2022-23	% Change	FY 2023-24	% Change	FY 2024-25	% Change
\$59.2	-26.0%	\$45.2	-23.7%	\$38.3	-15.3%
\$63.2	-24.7%	\$49.2	-22.2%	\$42.3	-14.0%

atch Final Metric Results

n/a	n/a	n/a
n/a	n/a	n/a

Housing Chart

If the average overall housing occupancy rate is less than 70% in any year within the planning period, the following chart should also be pasted into the narrative document and an explanation of how the low occupancy rates are being addressed should be provided.

	Actual	Projected		
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Average Overall Occupancy Rate	57.1%	59.6%	59.6%	59.6%

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
Impact of Coronavirus Pandemic

IT SHOULD TAKE NO LONGER THAN 45 MINUTES TO COMPLETE THIS TEMPLATE.

The intent of this schedule is to capture the total impact the COVID pandemic has had at each university, including any lost revenues and/or expenses that will not be covered by stimulus funds or reimbursements from FEMA/PEMA. Figures for FY2019-20, FY2020-21, and FY2021-22 should be final and should be estimates for FY2022-23. This schedule should not include revenues or activities associated with \$50M of CSFRF the State System received in FY 2021-22.

Revenues and expenses related to emergency student aid are reported separately at the bottom of this schedule. All other CARES Act, Coronavirus Response and Relief Supplemental Appropriation Act (CRRSAA), and American Rescue Plan Act (ARPA) funds appropriated to the university, along with any reimbursements anticipated from FEMA and/or PEMA (regardless of what fund they are recorded in), should be included in this schedule. Fees refunded to students and/or lost revenues, whether or not they will be covered with CRRSAA and/or ARPA funds, should also be included in this schedule. Expenses should include any costs related to the COVID pandemic (e.g., payroll for student workers and eligible employee payroll costs; purchases of PPE, signage, COVID testing, and technology for distance education), savings realized from the suspension or renegotiation of certain contracts due to campus closures or reduced occupancy of students (e.g., dining or shuttle bus), and any other operational savings (e.g., utilities and travel).

E&G and Auxiliary Fee Refunds and Rate Reductions - these lines should include any refunds provided to students and/or reductions in revenues due to reduced fee rates.

Title V Funds - All expenditures funded by the Title V appropriation received from the Commonwealth were to be incurred by December 30, 2020 and should be reflected in the appropriate expenditure categories listed below.

Lost Revenues - Revenues lost as a result of reduced occupancy in FY2020/21 should be listed separately from any other revenues that may have been lost due to the pandemic. Examples of lost revenues due to reduced occupancy could include things like fees for housing, dining, student activities, parking, etc. Other lost revenues could include things like revenues from camps and conferences, revenues related to athletic events and/or student activities, and any other imputed revenues that have been lost due to the pandemic.)

Student Reengagement Expense - these lines should reflect the amount of institutional share dollars from CRRSAA and/or ARPA funds being used to discharge a student's unpaid balance.

Each university's allocations from the CARES Act, CRRSAA, and ARPA can be found in the Data & Reference tab of this template. Totals for rows 17, 18, 19, 20, 69, 70, 73, 74, 77, and 78 should match amounts in the Data & Reference tab.

Revenues	UNIVERSITY					AFFILIATES					TOTAL				
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	TOTAL	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	TOTAL	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	TOTAL
E&G Fee Refunds and Rate Reductions (enter as negative)	(554,128)				(\$554,128)					\$0	(\$554,128)	\$0	\$0	\$0	(\$554,128)
Auxiliary Fee Refunds and Rate Reductions (enter as negative)	(3,790,964)				(3,790,964)	(5,599,768)				(5,599,768)	(9,390,732)	0	0	0	(9,390,732)
Federal Contracts & Grants (CARES Act \$, excluding emergency student aid)	4,941,516	1,383,202			6,324,718	n/a	n/a	n/a	n/a	0	4,941,516	1,383,202	0	0	6,324,718
Federal Contracts & Grants (CRRSAA \$, excluding emergency student aid)		11,587,870			11,587,870	n/a	n/a	n/a	n/a	0	0	11,587,870	0	0	11,587,870
Federal Contracts & Grants (ARPA \$, excluding emergency student aid)			14,623,064		14,623,064	n/a	n/a	n/a	n/a	0	0	0	14,623,064	0	14,623,064
Federal Appropriations (CARES Act Title V \$)	1,912,115	1,418,501			3,330,616	n/a	n/a	n/a	n/a	0	1,912,115	1,418,501	0	0	3,330,616
Anticipated FEMA/PEMA \$		381,463	1,172,105		1,553,568	n/a	n/a	n/a	n/a	0	0	381,463	1,172,105	0	1,553,568
Lost Tuition and/or Fee Revenues from Declining Enrollment (enter as a negative)	(493,092)	(3,971,071)	(12,108,605)		(16,572,768)	n/a	n/a	n/a	n/a	0	(493,092)	(3,971,071)	(12,108,605)	0	(16,572,768)
Lost E&G Student Fee Revenues From Reduced Occupancy (enter as a negative)					0					0					0
Lost Auxiliary Student Fee Revenues From Reduced Occupancy (enter as a negative)		(6,944,367)			(6,944,367)					0		(6,944,367)			(6,944,367)
Other Lost Revenues (e.g., camps/conferences, athletic ticket revenue, other imputed revenues - enter as a negative)		(5,773)	(2,464,459)		(2,470,232)					0		(5,773)	(2,464,459)		(2,470,232)
Total Revenues	\$2,015,447	\$3,849,825	\$1,222,105	\$0	\$7,087,377	(\$5,599,768)	\$0	\$0	\$0	(\$5,599,768)	(\$3,584,321)	\$3,849,825	\$1,222,105	\$0	\$1,487,609
Expenses															
E&G															
COVID-Related Compensation (excluding distance education payments to faculty) (covered by CARES Act \$)	2,343,459	\$2,115,249			\$4,458,708	n/a	n/a	n/a	n/a	\$0	\$2,343,459	\$2,115,249	\$0	\$0	\$4,458,708
Incremental Distance Education Payments to Faculty (include payroll-related benefits)	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
COVID Testing	0	348,304	26,458	2,194	376,956	n/a	n/a	n/a	n/a	0	0	348,304	26,458	2,194	376,956
Student Financial Aid (Other CARES Act, CRRSAA, and/or ARPA \$ used to provide emergency aid to students)	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Student Reengagement Expense (CRRSAA and/or ARPA \$ used to discharge a student's unpaid balance)	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Technology to Support Remote Learning/Working	234,408	679,933	39,121		953,462	n/a	n/a	n/a	n/a	0	234,408	679,933	39,121	0	953,462
Contract Savings (e.g., shuttle service) (enter as a negative)	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Other Operational Savings (e.g., utilities, travel) (enter as a negative)	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Capital Expenditures	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
All Other Operating Expenses	581,414	3,825,690	22,114		4,429,218	n/a	n/a	n/a	n/a	0	581,414	3,825,690	22,114	0	4,429,218
Total E&G Expenses	\$3,159,281	\$6,969,176	\$87,694	\$2,194	\$10,218,345	\$0	\$0	\$0	\$0	\$0	\$3,159,281	\$6,969,176	\$87,694	\$2,194	\$10,218,345
Auxiliary															
COVID-Related Compensation (excluding distance education payments to faculty) (covered by CARES Act, CRRSAA, and/or ARPA \$)	0	0	0	0	0	n/a	n/a	n/a	n/a	\$0	\$0	\$0	\$0	\$0	\$0
Student Reengagement Expense (CRRSAA and/or ARPA \$ used to discharge a student's unpaid balance)	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Technology to Support Remote Learning/Working	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Contract Savings (e.g., dining services) (enter as a negative)	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Other Operational Savings (e.g., utilities, travel) (enter as a negative)	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Capital Expenditures	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
All Other Operating Expenses	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Total Auxiliary Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses															
COVID-Related Compensation	\$2,343,459	\$2,115,249	\$0	\$0	\$4,458,708	n/a	n/a	n/a	n/a	\$0	\$2,343,459	\$2,115,249	\$0	\$0	\$4,458,708
Incremental Distance Education Payments to Faculty	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
COVID Testing	0	348,304	26,458	2,194	376,956	n/a	n/a	n/a	n/a	0	0	348,304	26,458	2,194	376,956
Student Financial Aid	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Student Reengagement Expense	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Technology to Support Remote Learning/Working	234,408	679,933	39,121		953,462	n/a	n/a	n/a	n/a	0	234,408	679,933	39,121	0	953,462
Contract Savings	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Other Operational Savings	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Capital Expenditures	0	0	0	0	0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
All Other Operating Expenses	581,414	3,825,690	22,114		4,429,218	n/a	n/a	n/a	n/a	0	581,414	3,825,690	22,114	0	4,429,218
Total Expenses	\$3,159,281	\$6,969,176	\$87,694	\$2,194	\$10,218,345	\$0	\$0	\$0	\$0	\$0	\$3,159,281	\$6,969,176	\$87,694	\$2,194	\$10,218,345
Revenues Less Expenses	(\$1,143,834)	(\$3,119,351)	\$1,134,411	(\$2,194)	(\$3,130,968)	(\$5,599,768)	\$0	\$0	\$0	(\$5,599,768)	(\$6,743,602)	(\$3,119,351)	\$1,134,411	(\$2,194)	(\$8,730,736)

Note: A deficit would reflect the fiscal impact on the university and the amount of institutional funds used for COVID-19 pandemic.

CARES Act Emergency Student Aid Pass-Through:

Revenues Received	4,448,424	576,806			\$5,025,230	n/a	n/a	n/a	n/a	n/a	\$4,448,424	\$576,806	\$0	\$0	\$5,025,230
Emergency Aid Awarded	4,448,424	576,806			\$5,025,230	n/a	n/a	n/a	n/a	n/a	\$4,448,424	\$576,806	\$0	\$0	\$5,025,230

CRRSAA Emergency Student Aid Pass-Through:

Revenues Received		5,025,231			\$5,025,231	n/a	n/a	n/a	n/a	n/a	\$0	\$5,025,231	\$0	\$0	\$5,025,231
Emergency Aid Awarded		5,025,231			\$5,025,231	n/a	n/a	n/a	n/a	n/a	\$0	\$5,025,231	\$0	\$0	\$5,025,231

ARPA Emergency Student Aid Pass-Through:

Revenues Received			13,508,299		\$13,508,299	n/a	n/a	n/a	n/a	n/a	\$0	\$0	\$13,508,299	\$0	\$13,508,299
Emergency Aid Awarded			13,508,299		\$13,508,299	n/a	n/a	n/a	n/a	n/a	\$0	\$0	\$13,508,299	\$0	\$13,508,299

Notes:

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
Use of Coronavirus State Fiscal Recovery Funds (CSFRF)

The intent of this schedule is to capture how universities are planning to use the \$125M in CSFRF appropriated in FY 2022-23. This information should be excluded from the E&G and/or Auxiliary budget tabs within this template.

This schedule should exclude revenue and/or expenses related to the \$50M in CSFRF received in FY 2021-22, CARES Act, CRRSAA, and ARPA.

	\$125M			
Revenues	FY 2022-23	FY 2023-24	FY 2024-25	TOTAL
Federal Appropriations (<i>CSFRF</i> \$)	12,268,832	n/a	n/a	\$12,268,832
Total Revenues	\$12,268,832	\$0	\$0	\$12,268,832
Expenses				
E&G Fund				
Operating Expenses				0
Student Aid Expenses				0
Capital Expenditures				0
Undetermined	12,268,832			12,268,832
Total E&G Expenses	\$12,268,832	\$0	\$0	\$12,268,832
Auxiliary Fund				
Sustainability				\$0
Student Success				0
Student Aid Expenses				0
Workforce Development				0
Diversity, Equity, and Inclusion Initiatives				0
Undetermined				0
Total Auxiliary Expenses	\$0	\$0	\$0	\$0
Total Expenses				
Operating Expenses	0	0	0	0
Student Aid Expenses	0	0	0	0
Capital Expenditures	0	0	0	0
Undetermined	12,268,832	0	0	12,268,832
Total Expenses	\$12,268,832	\$0	\$0	\$12,268,832
Revenues Less Expenses	\$0	\$0	\$0	\$0

FY 2023-24 Comprehensive Planning Process (CPP) Projections Indiana University of Pennsylvania Housing Occupancy Rates

This tab only needs to be completed by universities that are projecting less than 70% housing occupancy. To complete this tab, universities should copy their respective portion of housing information provided for university-owned housing units and housing units with master leases with the State System. If a university is required to complete this tab, the Housing chart within the Charts for Narrative tab circumstances.

UNIV	Building Name	University Owned / Private	On Campus/ Off Campus	Maximum Capacity
IN	Suites on Maple East	Private	On Campus	362
	Ruddock Hall	Private	On Campus	370
	Northern Suites	Private	On Campus	380
	Suites on Pratt	Private	On Campus	364
	Wallwork Hall	Private	On Campus	714
	Putt Hall	Private	On Campus	372
	Delaney Hall	Private	On Campus	374
	Stephenson Hall	Private	On Campus	592
	Punxsutawney Living Center	Owned	On Campus	180
	Whitmyre Hall	Owned	On Campus	198
IN	Overall Occupancy Rate			
Total Outstanding Bond Principal as of June 30, 2022				3906

¹ Outstanding principal amounts are for the original construction bonds; amounts do not include an

Covid Gap
Normal Gap

Workbook

*ing occupancy in any year within the planning period and only applies to university-owned housir
 l in Columns B – M of the Housing Reference Data tab to columns B – M in this tab. In columns O – Q, ea
 should be copied and pasted into the CPP Narrative Document, and the narrative should include a descr*

Number of Beds in Building Available at Census (Not adjusted for COVID - as reported to IPEDS)	Adjusted Number of Beds in Building at Census (Adjusted for COVID)	Number of students in Building	Occupancy Rate	Adjusted Occupancy Rate (Adjusted for COVID)	Outstanding Bond Principal as of June 30, 2022 ¹
362	329	220	61%	67%	
370	340	262	71%	77%	\$60,175,000
380	362	279	73%	77%	
364	318	204	56%	64%	\$58,445,000
714	669	506	71%	76%	
372	337	263	71%	78%	\$38,644,223
374	338	0	0%	0%	
592	527	432	73%	82%	\$37,416,977
180	180	63	35%	35%	\$4,587,583
198	198	0	0%	0%	\$0
3906	3598	2229			\$199,268,783

y bonds for housing renovations totaling approximately \$24M.

1369
 1677

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook

Indiana University of Pennsylvania

AUXILIARY FUND

DO NOT USE CENTS!! ROUND ALL NUMBERS TO WHOLE DOLLARS!

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Variance:		Request Year FY 2023-24	Variance:		Future Year FY 2024-25	Variance Request Year to
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		
REVENUE										
409 Other Mandatory Student Fees	\$0			\$0	n/a		\$0	n/a		\$0
410 Nonmandatory Student Fees	0			0	n/a		0	n/a		0
411 Scholarship Discounts & Allow. (enter as negative)	0	(4,617)	n/a	0	n/a	n/a	0	n/a	n/a	0
411.5 Student Bad Debt Expense (enter as negative)	0		n/a	0	n/a	n/a	0	n/a	n/a	0
411.8 COVID-19 Refunds (enter as negative)	(1,883)		n/a	0	n/a	n/a	0	n/a	n/a	0
414 Federal Appropriations	0			0	n/a		0	n/a		0
421 Gov't Grants & Contracts-Federal	0			0	n/a		0	n/a		0
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	6,944,380			0	n/a		0	n/a		0
422 Gov't Grants & Contracts-State	0			0	n/a		0	n/a		0
423 Gov't Grants & Contracts-Local	0			0	n/a		0	n/a		0
424 Gov't Grants & Contracts-System (excludes 424400)	0			0	n/a		0	n/a		0
425 Private Grants & Contracts	0			0	n/a		0	n/a		0
431 Gifts	0			0	n/a		0	n/a		0
451 Endowment Income	0			0	n/a		0	n/a		0
461 Food Service Sales	8,290,058	9,849,417	10,055,000	205,583	2.1%	10,693,400	638,400	6.3%	10,693,400	0
462 Housing Fees	5,728,342	6,723,672	11,890,968	5,167,296	76.9%	12,529,368	638,400	5.4%	12,529,368	0
463 Privatized Housing	3,597,621	4,577,327	2,415,073	(2,162,254)	-47.2%	2,486,535	71,462	3.0%	2,560,140	73,605
469 Sales and Services	101,134	216,986	150,000	(66,986)	-30.9%	150,000	0	0.0%	150,000	0
452-458, 465-468, 475-479, 498 All Other Revenue	(306,721)	59,311	50,000	(9,311)	-15.7%	50,000	0	0.0%	50,000	0
TOTAL REVENUE	\$24,352,931	\$21,426,713	\$24,561,041	\$3,134,328	14.6%	\$25,909,303	\$1,348,262	5.5%	\$25,982,908	\$73,605

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook

Indiana University of Pennsylvania

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AUXILIARY FUND

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Variance:		Request Year FY 2023-24	Variance:		Future Year FY 2024-25	Variance Request Year to \$
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		
PERSONNEL EXPENDITURES										
Faculty Compensation										
501 Salaries	\$0			\$0	n/a		\$0	n/a		\$0
502 Wages	0			0	n/a		0	n/a		0
511 Faculty Summer School Pay	0			0	n/a		0	n/a		0
512-513 Other Faculty Pay	0			0	n/a		0	n/a		0
515 Winter Session Pay	0			0	n/a		0	n/a		0
530-531 Sick and Annual Leave Payouts	0			0	n/a		0	n/a		0
532 Disaster Leave	0			0	n/a		0	n/a		0
540-541 Social Security	0			0	n/a		0	n/a		0
542-543 Unemployment and Workers' Compensation	0			0	n/a		0	n/a		0
550-550.1 Retirement Contributions - SERS	0			0	n/a		0	n/a		0
551-551.1 Retirement Contributions - PSERS	0			0	n/a		0	n/a		0
552-557 Retirement Contributions - ARP	0			0	n/a		0	n/a		0
558 Employees' Disability and Group Life Insurance	0			0	n/a		0	n/a		0
560 Employees' H/W Fund	0			0	n/a		0	n/a		0
561 Employees' Hospitalization Insurance	0			0	n/a		0	n/a		0
562-562.1 Annuitants' Hospitalization	0			0	n/a		0	n/a		0
563 PSERS Healthcare Premium Assistance	0			0	n/a		0	n/a		0
597-599 Tuition and Other Fee Waiver - Employee Eligible	0			0	n/a		0	n/a		0
Sub-Total, Faculty Compensation	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0
AFSCME Compensation										
501 Salaries	\$1,587,015	\$1,212,230	\$1,233,815	\$21,585	1.8%	\$1,254,982	\$21,167	1.7%	\$1,268,114	\$13,132
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0
513 Other	2,668	709	1,745	1,036	146.1%	1,745	0	0.0%	1,745	0
520-521 Overtime	55,920	41,074	48,497	7,423	18.1%	48,497	0	0.0%	48,497	0
530-531 Sick and Annual Leave Payouts	14,360	68,250	41,305	(26,945)	-39.5%	41,305	0	0.0%	41,305	0
532 Disaster Leave	2,726	4,638	3,682	(956)	-20.6%	3,682	0	0.0%	3,682	0
540-541 Social Security	122,907	97,658	98,147	489	0.5%	99,983	1,836	1.9%	100,958	975
542-543 Unemployment and Workers' Compensation	8,864	10,571	10,600	29	0.3%	10,770	170	1.6%	10,875	105
550-550.1 Retirement Contributions - SERS	401,314	309,156	304,646	(4,510)	-1.5%	307,651	3,005	1.0%	301,183	(6,468)
551-551.1 Retirement Contributions - PSERS	10,553	6,686	6,578	(108)	-1.6%	6,829	251	3.8%	7,013	184
552-557 Retirement Contributions - ARP	27,032	18,613	20,598	1,985	10.7%	20,926	328	1.6%	21,187	261
558 Employees' Disability and Group Life Insurance	3,973	3,056	3,086	30	1.0%	3,122	36	1.2%	3,152	30
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	520,775	411,607	420,256	8,649	2.1%	428,207	7,951	1.9%	435,347	7,140
562-562.1 Annuitants' Hospitalization	209,186	108,797	106,638	(2,159)	-2.0%	173,708	67,070	62.9%	181,999	8,291
563 PSERS Healthcare Premium Assistance	266	166	168	2	1.2%	173	5	3.0%	176	3
597-599 Tuition and Other Fee Waiver - Employee Eligible	24,428	21,825	23,127	1,302	6.0%	23,127	0	0.0%	23,127	0
Sub-Total, AFSCME Compensation	\$2,991,987	\$2,315,036	\$2,322,888	\$7,852	0.3%	\$2,424,707	\$101,819	4.4%	\$2,448,360	\$23,653
Nonrepresented Compensation										
501 Salaries	\$675,470	\$659,484	\$672,206	\$12,722	1.9%	\$675,804	\$3,598	0.5%	\$681,240	\$5,436
502 Wages	0	2,944	2,944	0	0.0%	2,944	0	0.0%	2,944	0
513 Other	12,000	2,651	0	(2,651)	-100.0%	0	0	n/a	0	0
520-521 Overtime	428	0	428	428	n/a	428	0	0.0%	428	0
530-531 Sick and Annual Leave Payouts	8,483	92,141	50,312	(41,829)	-45.4%	50,312	0	0.0%	50,312	0
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0
540-541 Social Security	50,029	52,971	53,786	815	1.5%	54,106	320	0.6%	54,541	435
542-543 Unemployment and Workers' Compensation	3,590	5,981	6,061	80	1.3%	6,090	29	0.5%	6,133	43
550-550.1 Retirement Contributions - SERS	106,202	98,284	100,262	1,978	2.0%	100,435	173	0.2%	98,113	(2,322)
551-551.1 Retirement Contributions - PSERS	3,232	3,052	3,052	0	0.0%	3,052	0	0.0%	3,052	0
552-557 Retirement Contributions - ARP	33,721	33,515	35,259	1,744	5.2%	35,456	197	0.6%	35,754	298
558 Employees' Disability and Group Life Insurance	1,009	924	924	0	0.0%	923	(1)	-0.1%	924	1
560 Employees' H/W Fund	6,565	5,896	5,896	0	0.0%	5,944	48	0.8%	6,006	62
561 Employees' Hospitalization Insurance	88,811	84,846	85,743	897	1.1%	87,706	1,963	2.3%	90,070	2,364
562-562.1 Annuitants' Hospitalization	34,718	28,674	29,431	757	2.6%	30,070	639	2.2%	30,822	752
563 PSERS Healthcare Premium Assistance	71	80	0	(80)	-100.0%	0	0	n/a	0	0
597-599 Tuition and Other Fee Waiver - Employee Eligible	4,322	5,587	5,667	80	1.4%	5,667	0	0.0%	5,667	0
Sub-Total, Nonrepresented Compensation	\$1,028,651	\$1,077,030	\$1,051,971	(\$25,059)	-2.3%	\$1,058,937	\$6,966	0.7%	\$1,066,006	\$7,069

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AUXILIARY FUND

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Variance:		Request Year FY 2023-24	Variance:		Future Year FY 2024-25	Variance Request Year to
				Prior Year to Current Year \$ %	Current Year to Request Year \$ %		Request Year to			
SCUPA Compensation										
501 Salaries	\$425,825	\$308,518	\$317,213	\$8,695	2.8%	\$326,950	\$9,737	3.1%	\$334,096	\$7,146
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0
513 Other	0	0	0	0	n/a	0	0	n/a	0	0
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0
520-521 Overtime	1,279	2,877	2,877	0	0.0%	2,877	0	0.0%	2,877	0
530-531 Sick and Annual Leave Payouts	30,225	0	15,113	15,113	n/a	15,113	0	0.0%	15,113	0
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0
540-541 Social Security	34,034	23,121	23,587	466	2.0%	24,293	706	3.0%	24,826	533
542-543 Unemployment and Workers' Compensation	3,593	2,507	2,552	45	1.8%	2,630	78	3.1%	2,686	56
550-550.1 Retirement Contributions - SERS	45,365	36,116	38,180	2,064	5.7%	39,268	1,088	2.8%	37,267	(2,001)
551-551.1 Retirement Contributions - PSERS	0	0	0	0	n/a	0	0	n/a	0	0
552-557 Retirement Contributions - ARP	26,324	19,057	19,547	490	2.6%	20,068	521	2.7%	20,517	449
558 Employees' Disability and Group Life Insurance	952	618	618	0	0.0%	616	(2)	-0.3%	618	2
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	95,779	61,499	63,252	1,753	2.9%	65,062	1,810	2.9%	67,116	2,054
562-562.1 Annuitants' Hospitalization	31,184	18,528	19,974	1,446	7.8%	21,195	1,221	6.1%	22,632	1,437
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a	0	0	n/a	0	0
597-599 Tuition and Other Fee Waiver - Employee Eligible	20,475	12,522	16,499	3,977	31.8%	16,499	0	0.0%	16,499	0
Sub-Total, SCUPA Compensation	\$715,035	\$485,363	\$519,412	\$34,049	7.0%	\$534,571	\$15,159	2.9%	\$544,247	\$9,676
Other Compensation										
501 Salaries	\$16,122	\$16,933	\$17,579	\$646	3.8%	\$17,862	\$283	1.6%	\$18,289	\$427
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0
510 Student Employment	105,713	131,793	131,793	0	0.0%	131,793	0	0.0%	131,793	0
513 Other	0	0	0	0	n/a	0	0	n/a	0	0
520-521 Overtime	1,457	1,906	1,906	0	0.0%	1,906	0	0.0%	1,906	0
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0
540-541 Social Security	2,232	2,306	1,245	(1,061)	-46.0%	1,258	13	1.0%	1,290	32
542-543 Unemployment and Workers' Compensation	141	150	141	(9)	-6.0%	143	2	1.4%	146	3
550-550.1 Retirement Contributions - SERS	6,470	7,013	6,810	(203)	-2.9%	6,840	30	0.4%	6,441	(399)
551-551.1 Retirement Contributions - PSERS	0	0	0	0	n/a	0	0	n/a	0	0
552-557 Retirement Contributions - ARP	0	0	0	0	n/a	0	0	n/a	0	0
558 Employees' Disability and Group Life Insurance	36	36	36	0	0.0%	36	0	0.0%	36	0
560 Employees' H/W Fund	290	283	283	0	0.0%	291	8	2.8%	301	10
561 Employees' Hospitalization Insurance	3,992	4,489	4,629	140	3.1%	4,934	305	6.6%	5,301	367
562-562.1 Annuitants' Hospitalization	1,416	1,353	1,470	117	8.6%	1,569	99	6.7%	1,686	117
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a	0	0	n/a	0	0
597-599 Tuition and Other Fee Waiver - Employee Eligible	549,741	409,795	479,768	69,973	17.1%	479,768	0	0.0%	479,768	0
Sub-Total, Other Compensation	\$687,610	\$576,057	\$645,660	\$69,603	12.1%	\$646,400	\$740	0.1%	\$646,957	\$557
Total Personnel Expenditures										
501 Salaries	\$2,704,432	\$2,197,165	\$2,240,813	\$43,648	2.0%	\$2,275,598	\$34,785	1.6%	\$2,301,739	\$26,141
502 Wages	0	2,944	2,944	2,944	0.0%	2,944	0	0.0%	2,944	0
510 Student Employment	105,713	131,793	131,793	0	0.0%	131,793	0	0.0%	131,793	0
511 Faculty Summer School Pay	0	0	0	0	n/a	0	0	n/a	0	0
512-513 Other Pay	14,668	3,360	1,745	(1,615)	-48.1%	1,745	0	0.0%	1,745	0
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0
520-521 Overtime	59,084	45,857	53,708	7,851	17.1%	53,708	0	0.0%	53,708	0
530-531 Sick and Annual Leave Payouts	53,068	160,391	106,730	(53,661)	-33.5%	106,730	0	0.0%	106,730	0
532 Disaster Leave	2,726	4,638	3,682	(956)	-20.6%	3,682	0	0.0%	3,682	0
540-541 Social Security	209,202	176,056	176,765	709	0.4%	179,640	2,875	1.6%	181,615	1,975
542-543 Unemployment and Workers' Compensation	16,188	19,209	19,354	145	0.8%	19,633	279	1.4%	19,840	207
550-550.1 Retirement Contributions - SERS	559,351	450,569	449,898	(671)	-0.1%	454,194	4,296	1.0%	443,004	(11,190)
551-551.1 Retirement Contributions - PSERS	13,785	9,738	9,630	(108)	-1.1%	9,881	251	2.6%	10,065	184
552-557 Retirement Contributions - ARP	87,077	71,185	75,404	4,219	5.9%	76,450	1,046	1.4%	77,458	1,008
558 Employees' Disability and Group Life Insurance	5,970	4,634	4,664	30	0.6%	4,697	33	0.7%	4,730	33
560 Employees' H/W Fund	6,855	6,179	6,179	0	0.0%	6,235	56	0.9%	6,307	72
561 Employees' Hospitalization Insurance	709,357	562,441	573,880	11,439	2.0%	585,909	12,029	2.1%	597,834	11,925
562-562.1 Annuitants' Hospitalization	276,504	157,352	157,513	161	0.1%	226,542	69,029	43.8%	237,139	10,597
563 PSERS Healthcare Premium Assistance	337	246	168	(78)	-31.7%	173	5	3.0%	176	3
597-599 Tuition and Other Fee Waiver - Employee Eligible	598,966	449,729	525,061	75,332	16.8%	525,061	0	0.0%	525,061	0
TOTAL PERSONNEL EXPENDITURES	\$5,423,283	\$4,453,486	\$4,539,931	\$86,445	1.9%	4,664,615	124,684	2.7%	4,705,570	40,955
Anticipated savings from turnover (should be a negative number)	n/a	n/a	n/a	\$0	n/a	n/a	\$0	n/a	n/a	\$0
NET TOTAL PERSONNEL EXPENDITURES	\$5,423,283	\$4,453,486	\$4,539,931	\$86,445	1.9%	\$4,664,615	\$124,684	2.7%	\$4,705,570	\$40,955

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AUXILIARY FUND

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Variance:		Request Year FY 2023-24	Variance:		Future Year FY 2024-25	Variance Request Year to
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		
REVENUE SUMMARY										
Tuition (401-404)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Fees (405-410, 411.8)	(1,883)	0	0	0	n/a	0	0	n/a	0	0
State Appropriation (412)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Food Service and Housing (461-463)	17,616,021	21,150,416	24,361,041	3,210,625	15.2%	25,709,303	1,348,262	5.5%	25,782,908	73,605
All Other Revenue (414, 421-455, 465-468, 469-479, and 498)	6,738,793	276,297	200,000	(76,297)	-27.6%	200,000	0	0.0%	200,000	0
TOTAL REVENUE	\$24,352,931	\$21,426,713	\$24,561,041	\$3,134,328	14.6%	25,909,303	1,348,262	5.5%	25,982,908	73,605
EXPENDITURES										
PERSONNEL EXPENDITURES SUMMARY										
Salaries & Wages (501-532)	\$2,939,691	\$2,546,148	\$2,541,415	(\$4,733)	-0.2%	\$2,576,200	\$34,785	1.4%	\$2,602,341	\$26,141
Incremental Benefits (540-557)	885,603	726,757	731,051	4,294	0.6%	739,798	8,747	1.2%	731,982	(7,816)
Fixed Rate Benefits (558-563)	999,023	730,852	742,404	11,552	1.6%	823,556	81,152	10.9%	846,186	22,630
Educational Benefits (597-599)	598,966	449,729	525,061	75,332	16.8%	525,061	0	0.0%	525,061	0
Anticipated Savings from Turnover	n/a	n/a	0	n/a	n/a	0	0	n/a	0	0
TOTAL PERSONNEL EXPENDITURES	\$5,423,283	\$4,453,486	\$4,539,931	\$86,445	1.9%	\$4,664,615	\$124,684	2.7%	\$4,705,570	\$40,955
SERVICES & SUPPLIES EXPENDITURES										
Utilities (640-646)	1,340,818	1,477,777	2,750,000	1,272,223	86.1%	2,750,000	0	0.0%	2,750,000	0
Student Bad Debt Expense (Prior Yr. from above, 411.5)	0	0		0	n/a		0	n/a		0
Student Aid										
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	0	4,617		(4,617)	-100.0%		0	n/a		0
COVID Emergency Student Aid /Student Reengagement Expense (694)	0			0	n/a		0	n/a		0
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	0			0	n/a		0	n/a		0
Student Aid, Subtotal	0	4,617	0	(4,617)	-100.0%	0	0	n/a	0	0
Interest Expense (675)	2,923,112	2,949,812	3,783,673	833,861	28.3%	3,783,673	0	0.0%	3,783,673	0
All Other (605-635, 650, 651, 655-672, 676-690)	11,171,428	11,969,789	13,731,695	1,761,906	14.7%	14,006,000	274,305	2.0%	14,006,000	0
TOTAL SVCS & SUPPLIES EXPENDITURES	\$15,435,358	\$16,401,995	\$20,265,368	\$3,863,373	23.6%	\$20,539,673	\$274,305	1.4%	\$20,539,673	\$0
Capital Expenditures (700-770)	(\$1,700)	\$6,116	\$5,000	(\$1,116)	-18.2%	\$5,000	\$0	0.0%	\$5,000	\$0
Debt Principal Payments (799)	5,446,282	\$6,028,338	8,243,977	\$2,215,639	36.8%	8,384,621	\$140,644	1.7%	8,384,621	\$0
TOTAL EXPENDITURES	\$26,303,223	\$26,889,935	\$33,054,276	\$6,164,341	22.9%	\$33,593,909	\$539,633	1.6%	\$33,634,864	\$40,955
REVENUES LESS EXPENDITURES	(\$1,950,292)	(\$5,463,222)	(\$8,493,235)			(\$7,684,606)			(\$7,651,956)	
Transfers Out To/(In From) Auxiliary Plant (801, 802, 803, 811, 812, 813) ¹	(1,166,882)	(5,000)		5,000	-100.0%		0	n/a		0
TOTAL EXPENDITURES & TRANSFERS	\$25,136,341	\$26,884,935	\$33,054,276	\$6,169,341	22.9%	\$33,593,909	\$539,633	1.6%	\$33,634,864	\$40,955
REVENUES LESS EXPENDITURES & TRANSFERS	(\$783,410)	(\$5,458,222)	(\$8,493,235)			(\$7,684,606)			(\$7,651,956)	
SUPPLEMENTAL RESOURCES/ADJUSTMENTS (to address row 188)										
One-time COVID funds (funds drawn down in FY2020/21 that could not be recognized as earned revenue due to the federal revenue recognition rule)			n/a	0	n/a	n/a	0	n/a	n/a	0
Planned Use of Reserves (Prior Year Surpluses) for One-Time Needs/Strategic Initiatives				0	n/a		0	n/a		0
REVENUES & USE OF SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	(\$783,410)	(\$5,458,222)	(\$8,493,235)			(\$7,684,606)			(\$7,651,956)	
Use of Reserves (Prior Year Surpluses) for Operations (To Balance Budget)				\$0	n/a		\$0	n/a		\$0
REVENUES & USE OF ALL SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	(\$783,410)	(\$5,458,222)	(\$8,493,235)			(\$7,684,606)			(\$7,651,956)	
TOTAL AUXILIARY NET ASSETS, BEGINNING OF YEAR										
Surplus/(Deficit), Including Transfers to Auxiliary Plant Fund	3,470,424	\$2,687,014	(\$2,771,208)	(\$5,458,222)	-203.1%	(\$11,264,443)	(\$8,493,235)	306.5%	(\$18,949,049)	(\$7,684,606)
One-time COVID funds (funds drawn down in FY2020/21 that could not be recognized as earned revenue due to the federal revenue recognition rule)	(783,410)	(5,458,222)	(8,493,235)	(3,035,013)	55.6%	(7,684,606)	\$808,629	-9.5%	(7,651,956)	\$32,650
TOTAL ESTIMATED AUXILIARY NET ASSETS, END OF YEAR	\$2,687,014	(\$2,771,208)	(\$11,264,443)	(8,493,235)	306.5%	(\$18,949,049)	(7,684,606)	68.2%	(\$26,601,005)	(\$7,651,956)
Loan (to) from E&G Fund				\$0	n/a		\$0	n/a		\$0
TOTAL UNRESTRICTED AUXILIARY PLANT NET ASSETS, BEGINNING OF YEAR										
Transfers (out to)/in from Auxiliary	4,533,304	\$3,358,826	\$3,360,466	\$1,640	0.0%	\$3,360,466	\$0	0.0%	\$3,360,466	\$0
Use of Auxiliary Plant Fund Balance for: Lifecycle Repairs and Maintenance/Renewal and Replacement	(1,174,478)	1,640	0	(1,640)	n/a	0	0	n/a	0	0
		0	0	0	n/a	0	0	n/a	0	0

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Indiana University of Pennsylvania

AUXILIARY FUND

Minor

Objects

DO NOT USE CENTS!! ROUND ALL NUMBERS TO WHOLE DOLLARS!

Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Variance:		Request Year FY 2023-24	Variance:		Future Year FY 2024-25	Variance Request Year to
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		
Capital Projects	0	0	0	0	n/a	0	0	n/a	0	0
TOTAL ESTIMATED UNRESTRICTED AUXILIARY PLANT NET ASSETS, END OF YEAR	\$3,358,826	\$3,360,466	\$3,360,466	\$0	0.0%	\$3,360,466	\$0	0.0%	\$3,360,466	\$0
Loan (to)/from E&G Plant Fund				\$0	n/a		\$0	n/a		\$0
TOTAL ESTIMATED AUXILIARY NET ASSETS, INCLUDING UNRESTRICTED PLANT, END OF YEAR	\$6,045,840	\$589,258	(\$7,903,977)	(\$8,493,235)	-1441.3%	(\$15,588,583)	(\$7,684,606)	97.2%	(\$23,240,539)	(\$7,651,956)
ACTUAL AND ESTIMATED AUXILIARY AND PLANT CASH BALANCES, BEGINNING OF YEAR	\$7,537,477	\$12,426,154	\$8,177,498	(\$4,248,656)	-34.2%	(\$315,737)	(\$8,493,235)	-103.9%	(\$8,000,343)	(\$7,684,606)
ACTUAL AND ESTIMATED AUXILIARY AND PLANT CASH BALANCES, END OF YEAR	\$12,426,154	\$8,177,498	(\$315,737)	(\$8,493,235)	-103.9%	(\$8,000,343)	(\$7,684,606)	2433.9%	(\$15,652,299)	(\$7,651,956)

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Indiana University of Pennsylvania

AUXILIARY FUND

DO NOT USE CENTS!! ROUND ALL NUMBERS TO WHOLE DOLLARS!

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Variance:		Request Year FY 2023-24	Variance:		Future Year FY 2024-25	Variance Request Year to \$
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		
TRANSFERS DETAIL										
Transfers Out To Unrestricted Auxiliary Plant for Capital Projects and Lifecycle Repairs and Maintenance/ Renewal and Replacement	(\$1,166,882)	(\$5,000)		\$0	n/a		\$0	n/a		\$0
Transfers (In) from Unrestricted Auxiliary Plant for Annual Debt Service Payment				0	n/a		0	n/a		0
Transfers (In) from Unrestricted Auxiliary Plant for Operations				0	n/a		0	n/a		0
TOTAL AUXILIARY AND UNRESRICTED AUXILIARY PLANT TRANSFERS	(\$1,166,882)	(\$5,000)	\$0	\$5,000	-100.0%	\$0	\$0	n/a	\$0	\$0

¹ Includes transfers attributed to coming into compliance with Procedure/Standard 2020-45: E&G, Auxiliary Enterprise, and Associated Unrestricted Plant Fund Budgeting - Definitions and Guiding Principles.

Use of Auxiliary Plant Fund Net Assets (totals will be carried to rows 209 and 210):

Must be completed for Plant Net Asset calculations to work correctly

Lifecycle Repairs and Maintenance/Renewal and Replacement (Use of net assets should be reflected as a negative number):										
Example: Repairs to Kitchen Equipment	(\$100,000)	(\$100,000)	(\$200,000)	(\$100,000)	100%		\$200,000	-100%	(\$100,000)	(\$100,000)
1				0	n/a		0	n/a		0
2				0	n/a		0	n/a		0
3				0	n/a		0	n/a		0
4				0	n/a		0	n/a		0
5				0	n/a		0	n/a		0
6				0	n/a		0	n/a		0
7				0	n/a		0	n/a		0
8				0	n/a		0	n/a		0
9				0	n/a		0	n/a		0
10				0	n/a		0	n/a		0
Total Lifecycle Repairs and Maintenance/Renewal and Replacement	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0

Capital Projects (Use of net assets should be reflected as a negative number):

Example: Sewer Upgrade	\$ (200,000)	\$ (200,000)		\$200,000	-100%	(\$350,000)	(\$350,000)	n/a	(\$1,050,000)	(\$700,000)
Example: Pedestrian Bridge			\$ (900,000)	(900,000)	n/a	\$ (800,000)	100,000	-11%		800,000
1				0	n/a		0	n/a		0
2				0	n/a		0	n/a		0
3				0	n/a		0	n/a		0
4				0	n/a		0	n/a		0
5				0	n/a		0	n/a		0
6				0	n/a		0	n/a		0
7				0	n/a		0	n/a		0
8				0	n/a		0	n/a		0
9				0	n/a		0	n/a		0
10				0	n/a		0	n/a		0
Total Capital Projects	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0

Future Year
%
n/a
n/a
n/a
n/a
n/a
n/a
n/a
n/a
n/a
n/a
n/a
n/a
n/a
n/a
n/a
n/a
0.0%
0.0%
3.0%
0.0%
0.0%
0.3%

Future Year
%
2.2%
n/a
n/a
n/a
0.0%
0.0%
n/a
2.2%
2.1%
-5.1%
n/a
2.2%
0.3%
n/a
3.2%
6.8%
n/a
0.0%
1.8%
2.4%
n/a
0.0%
n/a
0.0%
n/a
n/a
2.5%
2.1%
-5.8%
n/a
n/a
0.0%
3.4%
7.4%
7.5%
n/a
0.0%
0.1%
1.1%
0.0%
0.0%
n/a
0.0%
n/a
0.0%
0.0%
0.0%
1.1%
1.1%
-2.5%
1.9%
1.3%
0.7%
1.2%
2.0%
4.7%
1.7%
0.0%
0.9%
n/a
0.9%

Future Year
%
n/a
0.0%
n/a
49.1%
2433.9%
95.6%

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Indiana University of Pennsylvania

DO NOT USE CENTS!! ROUND ALL NUMBERS TO WHOLE DOLLARS!

RESTRICTED FUND

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Variance:		Request Year FY 2023-24	Variance:		Future Year FY 2024-25	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
REVENUE											
411 Scholarship Discounts & Allow. (enter as negative)	(\$16,858,260)	(\$16,743,415)	n/a	0	0.0%	n/a	0	n/a	n/a	0	n/a
412 State Appropriations-General	0			0	n/a		0	n/a		0	n/a
414 Federal Appropriations	0			0	n/a		0	n/a		0	n/a
421 Gov't Grants & Contracts-Federal	21,072,786	20,990,632	19,766,950	(1,223,682)	-5.8%	19,091,450	(675,500)	-3.4%	18,451,887	(639,563)	-3.3%
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	6,044,674	13,508,299		(13,508,299)	-100.0%	n/a	0	n/a	n/a	0	n/a
422 Gov't Grants & Contracts-State	9,688,438	9,208,032	8,758,173	(449,859)	-4.9%	8,444,138	(314,035)	-3.6%	8,143,920	(300,218)	-3.6%
423 Gov't Grants & Contracts-Local	0			0	n/a		0	n/a		0	n/a
424 Gov't Grants & Contracts-System (excludes 424400)	0			0	n/a		0	n/a		0	n/a
425 Private Grants & Contracts	240,524	384,112	494,120	110,008	28.6%	494,120	0	0.0%	494,120	0	0.0%
430 Additions to Permanent Endowments	0			0	n/a		0	n/a		0	n/a
431 Gifts	600,812	539,160	395,528	(143,632)	-26.6%	230,486	(165,042)	-41.7%	185,510	(44,976)	-19.5%
451 Endowment Income	20,707	16,589	16,589	0	0.0%	16,589	0	0.0%	16,589	0	0.0%
469 Sales and Services	0	32	32	0	0.0%	32	0	0.0%	32	0	0.0%
452-458 475-479,											
498 All Other Revenue (excluding 497.1 and 497.2)	1,709,030	(1,248,907)	228,495	1,477,402	-118.3%	228,495	0	0.0%	228,495	0	0.0%
TOTAL REVENUE	\$39,376,971	\$43,397,949	\$29,659,887	(\$13,738,062)	-31.7%	\$28,505,310	(\$1,154,577)	-3.9%	\$27,520,553	(\$984,757)	-3.5%

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Indiana University of Pennsylvania

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RESTRICTED FUND

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Variance:		Request Year FY 2023-24	Variance:		Future Year FY 2024-25	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries	\$2,224,770	\$2,466,268	\$2,520,472	\$54,204	2.2%	\$2,570,881	\$50,409	2.0%	\$2,622,299	\$51,418	2.0%
502 Wages	0			0	n/a		0	n/a		0	n/a
511 Faculty Summer School Pay	5,164	36,313	37,729	1,416	3.9%	38,484	755	2.0%	39,254	770	2.0%
512-513 Other Faculty Pay	711,416	640,354	599,480	(40,874)	-6.4%	611,469	11,989	2.0%	623,699	12,230	2.0%
515 Winter Session Pay	0			0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts	0			0	n/a		0	n/a		0	n/a
532 Disaster Leave	0			0	n/a		0	n/a		0	n/a
540-541 Social Security	210,915	231,077	227,063	(4,014)	-1.7%	231,604	4,541	2.0%	236,236	4,632	2.0%
542-543 Unemployment and Workers' Compensation	23,530	24,750	24,299	(451)	-1.8%	24,785	486	2.0%	25,281	496	2.0%
550.1 Retirement Contributions - SERS	246,575	266,293	281,411	15,118	5.7%	284,200	2,789	1.0%	267,074	(17,126)	-6.0%
551.1 Retirement Contributions - PSERS	75,840	98,911	103,659	4,748	4.8%	106,976	3,317	3.2%	110,078	3,102	2.9%
552-557 Retirement Contributions - ARP	150,577	152,251	141,598	(10,653)	-7.0%	144,430	2,832	2.0%	147,319	2,889	2.0%
558 Employees' Disability and Group Life Insurance	3,346	3,937	3,682	(255)	-6.5%	3,700	18	0.5%	3,719	19	0.5%
560 Employees' H/W Fund	38,886	43,309	41,620	(1,689)	-3.9%	42,869	1,249	3.0%	44,155	1,286	3.0%
561 Employees' Hospitalization Insurance	231,635	274,247	283,460	9,213	3.4%	303,303	19,843	7.0%	324,534	21,231	7.0%
562.1 Annuityants' Hospitalization	107,650	110,126	115,779	5,653	5.1%	123,883	8,104	7.0%	132,555	8,672	7.0%
563 PSERS Healthcare Premium Assistance	2,138	2,295	2,389	94	4.1%	2,442	53	2.2%	2,496	54	2.2%
597-599 Tuition and Other Fee Waiver - Employee Eligible	0			0	n/a		0	n/a		0	n/a
Sub-Total, Faculty Compensation	\$4,032,442	\$4,350,131	\$4,382,641	\$32,510	0.7%	\$4,489,026	\$106,385	2.4%	\$4,578,699	\$89,673	2.0%
AFSCME Compensation											
501 Salaries	\$297,872	\$295,596	\$306,829	\$11,233	3.8%	\$312,965	\$6,136	2.0%	\$319,224	\$6,259	2.0%
502 Wages	0			0	n/a		0	n/a		0	n/a
513 Other	0			0	n/a		0	n/a		0	n/a
520-521 Overtime	174			0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts	0			0	n/a		0	n/a		0	n/a
532 Disaster Leave	0			0	n/a		0	n/a		0	n/a
540-541 Social Security	22,452	22,105	22,945	840	3.8%	23,403	458	2.0%	23,872	469	2.0%
542-543 Unemployment & Workers' Compensation	2,385	2,365	2,455	90	3.8%	2,504	49	2.0%	2,554	50	2.0%
550.1 Retirement Contributions - SERS	85,914	82,332	87,033	4,701	5.7%	87,903	870	1.0%	82,629	(5,274)	-6.0%
551.1 Retirement Contributions - PSERS	1,082	1,188	1,244	56	4.7%	1,284	40	3.2%	1,321	37	2.9%
552-557 Retirement Contributions - ARP	4,367	4,372	4,538	166	3.8%	4,629	91	2.0%	4,721	92	2.0%
558 Employees' Disability and Group Life Insurance	659	663	666	3	0.5%	669	3	0.5%	673	4	0.6%
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	82,685	86,113	88,938	2,825	3.3%	92,086	3,148	3.5%	94,849	2,763	3.0%
562.1 Annuityants' Hospitalization	22,045	21,174	21,175	1	0.0%	52,936	31,761	150.0%	56,642	3,706	7.0%
563 PSERS Healthcare Premium Assistance	26	28	29	1	3.6%	30	1	3.4%	30	0	0.0%
597-599 Tuition and Other Fee Waiver - Employee Eligible	0			0	n/a		0	n/a		0	n/a
Sub-Total, AFSCME Compensation	\$519,661	\$515,936	\$535,852	\$19,916	3.9%	\$578,409	\$42,557	7.9%	\$586,515	\$8,106	1.4%
Nonrepresented Compensation											
501 Salaries	\$0			\$0	n/a		\$0	n/a		\$0	n/a
502 Wages	0			0	n/a		0	n/a		0	n/a
513 Other	168			0	n/a		0	n/a		0	n/a
520-521 Overtime	0			0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts	0			0	n/a		0	n/a		0	n/a
532 Disaster Leave	0			0	n/a		0	n/a		0	n/a
540-541 Social Security	13			0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation	1			0	n/a		0	n/a		0	n/a
550.1 Retirement Contributions - SERS	0			0	n/a		0	n/a		0	n/a
551.1 Retirement Contributions - PSERS	0			0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP	16			0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance	0			0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund	0			0	n/a		0	n/a		0	n/a
561 Employees' Hospitalization Insurance	0			0	n/a		0	n/a		0	n/a
562.1 Annuityants' Hospitalization	0			0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance	0			0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	0			0	n/a		0	n/a		0	n/a
Sub-Total, Nonrepresented Compensation	\$198	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

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Indiana University of Pennsylvania

RESTRICTED FUND

DO NOT USE CENTS!! ROUND ALL NUMBERS TO WHOLE DOLLARS!

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Variance:		Request Year FY 2023-24	Variance:		Future Year FY 2024-25	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
SCUPA Compensation											
501 Salaries	\$350,194	\$335,198	\$180,061	(\$155,137)	-46.3%	\$182,662	\$2,601	1.4%	\$187,336	\$4,674	2.6%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
513 Other	0	0	0	0	n/a	0	0	n/a	0	0	n/a
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	123	0	0	0	n/a	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0	n/a
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	25,935	24,787	13,386	(11,401)	-46.0%	13,654	268	2.0%	13,927	273	2.0%
542-543 Unemployment and Workers' Compensation	2,802	2,682	1,440	(1,242)	-46.3%	1,469	29	2.0%	1,499	30	2.0%
550.1 Retirement Contributions - SERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a
551.1 Retirement Contributions - PSERS	16,323	17,098	17,815	717	4.2%	18,386	571	3.2%	18,919	533	2.9%
552-557 Retirement Contributions - ARP	23,535	21,837	7,118	(14,719)	-67.4%	7,260	142	2.0%	7,406	146	2.0%
558 Employees' Disability and Group Life Insurance	702	661	390	(271)	-41.0%	392	2	0.5%	394	2	0.5%
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	68,027	65,835	39,892	(25,943)	-39.4%	41,304	1,412	3.5%	42,543	1,239	3.0%
562.1 Annuitants' Hospitalization	22,160	19,676	12,605	(7,071)	-35.9%	13,487	882	7.0%	14,431	944	7.0%
563 PSERS Healthcare Premium Assistance	397	401	415	14	3.5%	424	9	2.2%	433	9	2.1%
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Sub-Total, SCUPA Compensation	\$510,198	\$488,175	\$273,122	(\$215,053)	-44.1%	\$279,038	\$5,916	2.2%	\$286,888	\$7,850	2.8%
Other Compensation											
501 Salaries	\$0	0	0	\$0	n/a	0	\$0	n/a	0	\$0	n/a
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
510 Student Employment	2,003,724	2,146,143	2,139,936	(6,207)	-0.3%	2,139,936	0	0.0%	2,139,936	0	0.0%
513 Other	49,404	44,953	32,101	(12,852)	-28.6%	32,743	642	2.0%	33,398	655	2.0%
520-521 Overtime	0	0	0	0	n/a	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0	n/a
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	10,004	8,695	2,456	(6,239)	-71.8%	2,505	49	2.0%	2,555	50	2.0%
542-543 Unemployment and Workers' Compensation	387	360	257	(103)	-28.6%	262	5	1.9%	267	5	1.9%
550.1 Retirement Contributions - SERS	2,960	2,955	3,124	169	5.7%	3,156	32	1.0%	2,966	(190)	-6.0%
551.1 Retirement Contributions - PSERS	2,705	1,599	1,227	(372)	-23.3%	1,266	39	3.2%	1,303	37	2.9%
552-557 Retirement Contributions - ARP	0	0	0	0	n/a	0	0	n/a	0	0	n/a
558 Employees' Disability and Group Life Insurance	0	0	0	0	n/a	0	0	n/a	0	0	n/a
560 Employees' H/W Fund	0	0	0	0	n/a	0	0	n/a	0	0	n/a
561 Employees' Hospitalization Insurance	0	0	0	0	n/a	0	0	n/a	0	0	n/a
562.1 Annuitants' Hospitalization	0	0	0	0	n/a	0	0	n/a	0	0	n/a
563 PSERS Healthcare Premium Assistance	65	37	29	(8)	-21.6%	29	0	0.0%	30	1	3.4%
597-599 Tuition and Other Fee Waiver - Employee Eligible	93,907	130,040	130,040	0	0.0%	130,040	0	0.0%	13,040	(117,000)	-90.0%
Sub-Total, Other Compensation	\$2,163,156	\$2,334,782	\$2,309,170	(\$25,612)	-1.1%	\$2,309,937	\$767	0.0%	\$2,193,495	(\$116,442)	-5.0%
Total Personnel Expenditures											
501 Salaries	\$2,872,836	\$3,097,062	\$3,007,362	(\$89,700)	-2.9%	\$3,066,508	\$59,146	2.0%	\$3,128,859	\$62,351	2.0%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
510 Student Employment	2,003,724	2,146,143	2,139,936	(6,207)	-0.3%	2,139,936	0	0.0%	2,139,936	0	0.0%
511 Faculty Summer School Pay	5,164	36,313	37,729	1,416	3.9%	38,484	755	2.0%	39,254	770	2.0%
512-513 Other Pay	760,988	685,307	631,581	(53,726)	-7.8%	644,212	12,631	2.0%	657,097	12,885	2.0%
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	297	0	0	0	n/a	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0	n/a
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	269,319	286,664	265,850	(20,814)	-7.3%	271,166	5,316	2.0%	276,590	5,424	2.0%
542-543 Unemployment and Workers' Compensation	29,105	30,157	28,451	(1,706)	-5.7%	29,020	569	2.0%	29,601	581	2.0%
550.1 Retirement Contributions - SERS	335,449	351,580	371,568	19,988	5.7%	375,259	3,691	1.0%	352,669	(22,590)	-6.0%
551.1 Retirement Contributions - PSERS	95,950	118,796	123,945	5,149	4.3%	127,912	3,967	3.2%	131,621	3,709	2.9%
552-557 Retirement Contributions - ARP	178,495	178,460	153,254	(25,206)	-14.1%	156,319	3,065	2.0%	159,446	3,127	2.0%
558 Employees' Disability and Group Life Insurance	4,707	5,261	4,738	(523)	-9.9%	4,761	23	0.5%	4,786	25	0.5%
560 Employees' H/W Fund	38,886	43,309	41,620	(1,689)	-3.9%	42,869	1,249	3.0%	44,155	1,286	3.0%
561 Employees' Hospitalization Insurance	382,347	426,195	412,290	(13,905)	-3.3%	436,693	24,403	5.9%	461,926	25,233	5.8%
562.1 Annuitants' Hospitalization	151,855	150,976	149,559	(1,417)	-0.9%	190,306	40,747	27.2%	203,628	13,322	7.0%
563 PSERS Healthcare Premium Assistance	2,626	2,761	2,862	101	3.7%	2,925	63	2.2%	2,989	64	2.2%
597-599 Tuition and Other Fee Waiver - Employee Eligible	93,907	130,040	130,040	0	0.0%	130,040	0	0.0%	13,040	(117,000)	-90.0%
TOTAL PERSONNEL EXPENDITURES	\$7,225,655	\$7,689,024	\$7,500,785	(\$188,239)	-2.4%	7,656,410	155,625	2.1%	7,645,597	(10,813)	-0.1%

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook

Indiana University of Pennsylvania

DO NOT USE CENTS!! ROUND ALL NUMBERS TO WHOLE DOLLARS!

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Variance:		Request Year FY 2023-24	Variance:		Future Year FY 2024-25	Variance:		
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%	
RESTRICTED FUND												
REVENUE SUMMARY												
Tuition (401-404)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Fees (405-410)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
State Appropriation (412)	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0
All Other Revenue (414-458, 469-479, and 498)	39,376,971	43,397,949	29,659,887	(13,738,062)	-31.7%	28,505,310	(1,154,577)	-3.9%	27,520,553	(984,757)	-3.5%	
TOTAL REVENUE	\$39,376,971	\$43,397,949	\$29,659,887	(\$13,738,062)	-31.7%	\$28,505,310	(\$1,154,577)	-3.9%	\$27,520,553	(\$984,757)	-3.5%	
EXPENDITURES												
PERSONNEL EXPENDITURES SUMMARY												
Salaries & Wages (501-532)	\$5,643,009	\$5,964,825	\$5,816,608	(\$148,217)	-2.5%	\$5,889,140	\$72,532	1.2%	\$5,965,146	\$76,006	1.3%	
Incremental Benefits (540-557)	908,318	965,657	943,068	(22,589)	-2.3%	959,676	16,608	1.8%	949,927	(9,749)	-1.0%	
Fixed Rate Benefits (558-563)	580,421	628,502	611,069	(17,433)	-2.8%	677,554	66,485	10.9%	717,484	39,930	5.9%	
Educational Benefits (597-599)	93,907	130,040	130,040	0	0.0%	130,040	0	0.0%	13,040	(117,000)	-90.0%	
TOTAL PERSONNEL EXPENDITURES	\$7,225,655	\$7,689,024	\$7,500,785	(\$188,239)	-2.4%	\$7,656,410	\$155,625	2.1%	\$7,645,597	(\$10,813)	-0.1%	
SERVICES & SUPPLIES EXPENDITURES												
Utilities (640-646)	0			0	n/a		0	n/a		0	n/a	
Student Aid												
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	16,858,260	16,743,415	16,743,415	0	0.0%	16,743,415	0	0.0%	16,743,415	0	0.0%	
COVID Emergency Student Aid/Student Reengagement Expense (694)	5,602,038	13,508,299		(13,508,299)	-100.0%		0	n/a		0	n/a	
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	7,314,481	5,543,431	4,606,037	(937,394)	-16.9%	4,606,037	0	0.0%	4,606,037	0	0.0%	
Student Aid, Subtotal	29,774,779	35,795,145	21,349,452	(14,445,693)	-40.4%	21,349,452	0	0.0%	21,349,452	0	0.0%	
Interest Expense (675)	59,325	44,252	32,781	(11,471)	-25.9%	24,283	(8,498)	-25.9%	17,988	(6,295)	-25.9%	
All Other (605-635, 650, 651, 655-672, 676-690)	725,242	721,977	753,022	31,045	4.3%	772,601	19,579	2.6%	790,371	17,770	2.3%	
TOTAL SVCS & SUPPLIES EXPENDITURES	\$30,559,346	\$36,561,374	\$22,135,255	(\$14,426,119)	-39.5%	\$22,146,336	\$11,081	0.1%	\$22,157,811	\$11,475	0.1%	
Capital Expenditures (700-770)	\$5,451	\$6,631	\$6,631	\$0	0.0%	\$6,631	\$0	0.0%	\$6,631	\$0	0.0%	
Debt Principal Payments (799)	293,711	482,541	248,342	(234,199)	-48.5%	\$172,222	(76,120)	-30.7%	\$34,213	(138,009)	-80.1%	
TOTAL EXPENDITURES	\$38,084,163	\$44,739,570	\$29,891,013	(\$14,848,557)	-33.2%	\$29,981,599	\$90,586	0.3%	\$29,844,252	(\$137,347)	-0.5%	
REVENUE LESS EXPENDITURES	\$1,292,808	(\$1,341,621)	(\$231,126)			(\$1,476,289)			(\$2,323,699)			
Transfers Out To Other Fund (801, 802, 803, 811, 812, 813)	1,541,679	(1,033,364)	(231,126)	802,238	-77.6%	(1,476,289)	(1,245,163)	538.7%	(2,323,699)	(847,410)	57.4%	
TOTAL EXPENDITURES & TRANSFERS	\$39,625,842	\$43,706,206	\$29,659,887	(\$14,046,319)	-32.1%	\$28,505,310	(\$1,154,577)	-3.9%	\$27,520,553	(\$984,757)	-3.5%	
REVENUES LESS EXPENDITURES & TRANSFERS	(\$248,871)	(\$308,257)	\$0			\$0			\$0			
SUPPLEMENTAL RESOURCES/ADJUSTMENTS (to address row 177)												
One-time COVID funds (funds drawn down in FY2020/21 that could not be recognized as earned revenue due to the federal revenue recognition rule)			n/a	n/a	n/a	n/a	0	n/a	n/a	0	n/a	
Planned Use of Reserves (Prior Year Surpluses) for One-Time Needs/Strategic				0	n/a		0	n/a		0	n/a	
REVENUES & USE OF SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	(\$248,871)	(\$308,257)	\$0			\$0			\$0			
Use of Reserves (Prior Year Surpluses) for Operations (To Balance Budget)				\$0	n/a		\$0	n/a		\$0	n/a	
REVENUES & USE OF ALL SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	(\$248,871)	(\$308,257)	\$0			\$0			\$0			
TOTAL RESTRICTED NET ASSETS, BEGINNING OF YEAR	7,739,477	7,490,606	7,182,349	(308,257)	-4.1%	7,182,349	0	0.0%	7,182,349	0	0.0%	
Surplus/(Deficit), Including Transfers to Other Funds	(248,871)	(308,257)	0	308,257	-100.0%	0	0	n/a	0	0	n/a	
One-time COVID funds (funds drawn down in FY2020/21 that could not be recognized as earned revenue due to the federal revenue recognition rule)	0	0	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a	
TOTAL ESTIMATED RESTRICTED NET ASSETS, END OF YEAR	\$7,490,606	\$7,182,349	\$7,182,349	\$0	0.0%	\$7,182,349	\$0	0.0%	\$7,182,349	\$0	0.0%	
ACTUAL AND ESTIMATED RESTRICTED CASH BALANCES, BEGINNING OF YEAR	\$3,786,450	\$2,768,284	\$2,216,412	(\$551,872)	-19.9%	\$2,216,412	\$0	0.0%	\$2,216,412	\$0	0.0%	
ACTUAL AND ESTIMATED RESTRICTED CASH BALANCES, END OF YEAR	\$2,768,284	\$2,216,412	\$2,216,412	\$0	0.0%	\$2,216,412	\$0	0.0%	\$2,216,412	\$0	0.0%	
TRANSFERS DETAIL												
Transfers Out To Restricted Plant for Capital Projects and Lifecycle Repairs and Maintenance/ Renewal and Replacement				\$0	n/a		\$0	n/a		\$0	n/a	
Transfers (In) from Restricted Plant for Annual Debt Service Payment				0	n/a		0	n/a		0	n/a	
Transfers (In) from Restricted Plant for Operations		(1,033,364)	(231,126)	802,238	-77.6%	(1,476,289)	(1,245,163)	538.7%	(2,323,699)	(847,410)	57.4%	
TOTAL RESTRICTED AND RESTRICTED PLANT TRANSFERS	\$0	(\$1,033,364)	(\$231,126)	\$802,238	-77.6%	(\$1,476,289)	(\$1,245,163)	538.7%	(\$2,323,699)	(\$847,410)	57.4%	

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Indiana University of Pennsylvania

ALL FUNDS

Minor Objects	Prior Year	Prior Year	Current Year	Variance:		Request Year	Variance:		Future Year
	FY 2020-21	FY 2021-22	FY 2022-23	Prior Year to Current Year \$ %		FY 2023-24	Current Year to Request Year \$ %		FY 2024-25
REVENUE									
TUITION REVENUE									
Academic Year Tuition Revenue									
401 Undergraduate In-State Tuition	\$59,202,170	\$53,316,983	\$43,441,953	(\$9,875,030)	-18.5%	\$43,286,750	(\$155,203)	-0.4%	\$43,710,926
402 Undergraduate Out-of-State Tuition	6,093,161	4,917,787	4,874,419	(43,368)	-0.9%	4,863,071	(11,348)	-0.2%	4,907,493
403 Graduate In-State Tuition	9,122,216	8,533,524	8,053,226	(480,298)	-5.6%	8,205,949	152,723	1.9%	8,208,765
404 Graduate Out-of-State Tuition	4,178,179	3,925,053	4,305,022	379,969	9.7%	4,387,079	82,057	1.9%	4,387,079
Total Academic Year Tuition Revenue	\$78,595,726	\$70,693,348	\$60,674,620	(\$10,018,727)	-14.2%	\$60,742,849	\$68,229	0.1%	\$61,214,263
Intersession Tuition Revenue									
401 Undergraduate In-State Tuition	\$4,822,777	\$4,632,626	\$4,040,494	(\$592,132)	-12.8%	\$4,040,494	\$0	0.0%	\$4,040,494
402 Undergraduate Out-of-State Tuition	641,020	406,842	476,536	69,694	17.1%	476,536	0	0.0%	476,536
403 Graduate In-State Tuition	3,245,958	2,845,817	2,401,405	(444,412)	-15.6%	2,401,405	0	0.0%	2,401,405
404 Graduate Out-of-State Tuition	1,756,238	1,442,374	1,244,855	(197,519)	-13.7%	1,244,855	0	0.0%	1,244,855
Total Intersession Tuition Revenue	\$10,465,993	\$9,327,659	\$8,163,290	(\$1,164,369)	-12.5%	\$8,163,290	\$0	0.0%	\$8,163,290
Total Tuition Revenue									
401 Undergraduate In-State Tuition	\$64,024,947	\$57,949,609	\$47,482,447	(\$10,467,162)	-18.1%	\$47,327,244	(\$155,203)	-0.3%	\$47,751,420
402 Undergraduate Out-of-State Tuition	6,734,181	5,324,629	5,350,955	26,326	0.5%	5,339,607	(11,348)	-0.2%	5,384,029
403 Graduate In-State Tuition	12,368,174	11,379,341	10,454,631	(924,710)	-8.1%	10,607,354	152,723	1.5%	10,610,170
404 Graduate Out-of-State Tuition	5,934,417	5,367,427	5,549,877	182,450	3.4%	5,631,934	82,057	1.5%	5,631,934
TOTAL TUITION REVENUE	\$89,061,719	\$80,021,006	\$68,837,910	(\$11,183,096)	-14.0%	\$68,906,139	\$68,229	0.1%	\$69,377,553
NON-TUITION REVENUE									
405 Non-Credit Continuing Education Fees	\$2,319,222	\$1,667,431	\$1,801,685	\$134,254	8.1%	\$1,800,000	(\$1,685)	-0.1%	\$1,800,000
407 Technology Tuition Fee	4,802,475	4,340,973	4,216,000	(124,973)	-2.9%	4,225,000	9,000	0.2%	4,250,000
408 Academic/Instructional Fees (charged to all students)	9,302,730	8,413,051	8,025,000	(388,051)	-4.6%	8,025,000	0	0.0%	8,074,000
Academic/Instructional Fees (fee pilots)	0	0	0	0	n/a	0	0	n/a	0
409 Other Mandatory Student Fees	9,025,566	8,126,612	7,801,548	(325,064)	-4.0%	7,850,000	48,452	0.6%	7,900,000
410 Nonmandatory Student Fees	1,440,111	1,366,695	1,267,100	(99,595)	-7.3%	1,267,100	0	0.0%	1,267,100
411 Scholarship Discounts & Allow. (enter as negative)	(28,235,362)	(31,598,081)	n/a	0	0.0%	n/a	0	n/a	n/a
411.5 Student Bad Debt Expense (enter as negative)	(2,779,002)	(1,726,184)	n/a	0	0.0%	n/a	0	n/a	n/a
411.6 Course Sharing Fees (enter as positive if teaching and negative if home univ.)	0	0	0	0	n/a	0	0	n/a	0
411.8 COVID-19 Refunds (enter as negative)	(21,646)	40	n/a	0	0.0%	n/a	0	n/a	n/a
412 State Appropriations									
Base Allocations	55,868,689	53,781,825	56,800,411	3,018,586	5.6%	57,938,316	1,137,905	2.0%	59,098,979
AFRP	189,643	94,822	94,822	(0)	0.0%	94,822	0	0.0%	94,822
Other E&G (CBFS, Reserve, OOC, etc.)	0	626,415	0	(626,415)	-100.0%	0	0	n/a	0
State Appropriations, Subtotal	56,058,332	54,503,062	56,895,233	2,392,171	4.4%	58,033,138	1,137,905	2.0%	59,193,800
414 Federal Appropriations	1,418,504	2,870,341	2,144,423	(725,918)	-25.3%	2,144,423	0	0.0%	2,144,423
421 Gov't Grants & Contracts-Federal	22,444,708	23,072,166	21,492,950	(1,579,216)	-6.8%	20,817,450	(675,500)	-3.1%	20,177,887
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	18,573,109	28,131,363	0	(28,131,363)	-100.0%	0	0	n/a	0
422 Gov't Grants & Contracts-State	10,142,288	9,710,359	9,260,500	(449,859)	-4.6%	8,946,465	(314,035)	-3.4%	8,646,247
423 Gov't Grants & Contracts-Local	66,888	74,830	74,830	0	0.0%	74,830	0	0.0%	74,830
424 Gov't Grants & Contracts-System (excludes 424400)	609,443	669,438	669,438	0	0.0%	669,438	0	0.0%	669,438
424400 SERS Appropriation Supplement	n/a	2,181,685	n/a	#VALUE!	#VALUE!	n/a	#VALUE!	#VALUE!	n/a
425 Private Grants & Contracts	2,162,497	3,738,905	3,194,120	(544,785)	-14.6%	3,194,120	0	0.0%	3,194,120
430 Additions to Permanent Endowments	0	0	0	0	n/a	0	0	n/a	0
431 Gifts	3,196,128	4,119,593	3,395,528	(724,065)	-17.6%	3,230,486	(165,042)	-4.9%	3,185,510
451 Endowment Income	114,808	91,706	91,589	(117)	-0.1%	91,589	0	0.0%	91,589
461 Food Service Sales	8,290,058	9,849,417	10,055,000	205,583	2.1%	10,693,400	638,400	6.3%	10,693,400
462 Housing Fees	5,728,342	6,723,672	11,890,968	5,167,296	76.9%	12,529,368	638,400	5.4%	12,529,368
463 Privatized Housing	3,597,621	4,577,327	2,415,073	(2,162,254)	-47.2%	2,486,535	71,462	3.0%	2,560,140
469 Sales and Services	1,976,831	3,405,319	3,550,032	144,713	4.2%	3,550,032	0	0.0%	3,650,032
452-458, 465-468, 470-479, 498 All Other Revenue (excluding 497.1 and 497.2)	5,111,713	3,064,389	4,578,495	1,514,106	49.4%	4,778,495	200,000	4.4%	4,778,495
TOTAL NON-TUITION REVENUE	\$166,359,728	\$180,698,372	\$152,819,512	(\$27,878,860)	-15.4%	\$154,406,869	\$1,587,357	1.0%	\$154,880,380
TOTAL REVENUE	\$255,421,447	\$260,719,378	\$221,657,422	(\$39,061,956)	-15.0%	\$223,313,008	\$1,655,586	0.7%	\$224,257,933

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ALL FUNDS

Minor Objects	Prior Year	Prior Year	Current Year	Variance:		Request Year	Variance:		Future Year
	FY 2020-21	FY 2021-22	FY 2022-23	Prior Year to Current Year	%	FY 2023-24	Current Year to Request Year	%	FY 2024-25
				\$			\$		
PERSONNEL EXPENDITURES									
Faculty Compensation									
501 Salaries	\$51,173,163	\$44,462,127	\$41,975,543	(\$2,486,584)	-5.6%	\$42,038,210	\$62,667	0.1%	\$42,868,721
502 Wages	0	0	0	0	n/a	0	0	n/a	0
511 Faculty Summer School Pay	4,452,508	4,808,405	4,546,375	(262,030)	-5.4%	4,547,130	755	0.0%	4,547,900
512-513 Other Faculty Pay	4,375,974	2,788,061	2,455,966	(332,095)	-11.9%	2,423,220	(32,746)	-1.3%	2,458,039
515 Winter Session Pay	0	1,080,309	1,107,317	27,008	2.5%	1,152,052	44,735	4.0%	1,129,463
530-531 Sick and Annual Leave Payouts	3,108,555	1,415,114	559,539	(855,575)	-60.5%	559,539	0	0.0%	559,539
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0
540-541 Social Security	4,549,396	3,968,427	3,766,339	(202,088)	-5.1%	3,784,275	17,936	0.5%	3,844,759
542-543 Unemployment & Workers' Compensation	496,672	437,237	404,149	(33,088)	-7.6%	404,880	731	0.2%	411,257
550-550.1 Retirement Contributions - SERS	5,606,451	5,230,423	4,055,279	(1,175,144)	-22.5%	3,999,454	(55,825)	-1.4%	3,726,545
551-551.1 Retirement Contributions - PSERS	779,923	792,485	552,589	(239,896)	-30.3%	579,364	26,775	4.8%	595,976
552-557 Retirement Contributions - ARP	3,514,478	3,039,814	3,215,910	176,096	5.8%	3,285,500	69,590	2.2%	3,337,536
558 Employees' Disability and Group Life Insurance	67,957	59,089	59,243	154	0.3%	57,616	(1,627)	-2.7%	57,555
560 Employees' H/W Fund	748,438	654,189	613,654	(40,535)	-6.2%	623,294	9,640	1.6%	642,639
561 Employees' Hospitalization Insurance	5,846,026	5,567,654	5,566,525	(1,129)	0.0%	5,809,590	243,065	4.4%	6,210,140
562-562.1 Annuitants' Hospitalization	2,271,439	1,832,441	1,897,978	65,537	3.6%	1,989,640	91,662	4.8%	2,132,013
563 PSERS Healthcare Premium Assistance	19,219	18,549	13,344	(5,205)	-28.1%	11,542	(1,802)	-13.5%	11,799
597-599 Tuition and Other Fee Waiver - Employee Eligible	832,323	648,724	851,708	202,984	31.3%	851,708	0	0.0%	851,708
Sub-Total, Faculty Compensation	\$87,842,522	\$76,803,048	\$71,641,458	(\$5,161,590)	-6.7%	\$72,117,014	\$475,556	0.7%	\$73,385,589
AFSCME Compensation									
501 Salaries	\$13,607,052	\$11,734,573	\$11,723,643	(\$10,930)	-0.1%	\$11,567,259	(\$156,384)	-1.3%	\$10,763,639
502 Wages	36,897	41,196	22,412	(18,784)	-45.6%	23,175	763	3.4%	23,734
513 Other	8,197	11,989	16,745	4,756	39.7%	16,745	0	0.0%	16,745
520-521 Overtime	200,054	274,084	298,497	24,413	8.9%	298,497	0	0.0%	298,497
530-531 Sick and Annual Leave Payouts	1,291,563	569,280	602,662	33,382	5.9%	602,662	0	0.0%	602,662
532 Disaster Leave	42,376	121	3,682	3,561	2943.0%	3,682	0	0.0%	3,682
540-541 Social Security	1,124,495	934,376	913,036	(21,340)	-2.3%	876,749	(36,287)	-4.0%	830,964
542-543 Unemployment and Workers' Compensation	120,087	101,600	98,374	(3,226)	-3.2%	94,121	(4,253)	-4.3%	89,209
550-550.1 Retirement Contributions - SERS	3,143,475	2,720,732	2,609,851	(110,881)	-4.1%	2,713,468	103,617	4.0%	2,188,654
551-551.1 Retirement Contributions - PSERS	159,956	136,907	125,117	(11,790)	-8.6%	121,397	(3,720)	-3.0%	115,660
552-557 Retirement Contributions - ARP	294,597	256,538	264,132	7,594	3.0%	261,711	(2,421)	-0.9%	247,382
558 Employees' Disability and Group Life Insurance	33,727	28,772	28,087	(685)	-2.4%	26,422	(1,665)	-5.9%	24,692
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	4,431,665	3,844,597	3,828,333	(16,264)	-0.4%	3,693,189	(135,144)	-3.5%	3,548,551
562-562.1 Annuitants' Hospitalization	1,219,631	945,674	862,838	(82,836)	-8.8%	2,092,008	1,229,170	142.5%	2,094,048
563 PSERS Healthcare Premium Assistance	3,889	3,212	3,052	3,052	95.0%	2,922	(130)	-4.3%	2,754
597-599 Tuition and Other Fee Waiver - Employee Eligible	684,092	520,949	511,566	(9,383)	-1.8%	511,566	0	0.0%	511,566
Sub-Total, AFSCME Compensation	\$26,401,753	\$22,124,600	\$21,912,027	(\$212,573)	-1.0%	\$22,905,573	\$993,546	4.5%	\$21,362,438
Nonrepresented Compensation									
501 Salaries	\$14,998,862	\$13,903,492	\$14,530,031	\$626,539	4.5%	\$13,230,691	(\$1,299,340)	-8.9%	\$11,805,948
502 Wages	30,996	22,139	32,991	10,852	49.0%	33,475	484	1.5%	34,205
513 Other	159,771	124,318	134,635	10,317	8.3%	134,635	0	0.0%	134,635
520-521 Overtime	821	0	2,928	2,928	n/a	2,928	0	0.0%	2,928
530-531 Sick and Annual Leave Payouts	2,327,968	873,645	67,190	(806,455)	-92.3%	67,190	0	0.0%	67,190
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0
540-541 Social Security	1,176,864	1,023,419	1,014,963	(8,456)	-0.8%	968,774	(46,189)	-4.6%	952,502
542-543 Unemployment and Workers' Compensation	137,130	118,368	116,727	(1,641)	-1.4%	113,003	(3,724)	-3.2%	110,110
550-550.1 Retirement Contributions - SERS	1,710,537	1,549,076	1,751,570	202,494	13.1%	1,313,837	(437,733)	-25.0%	667,069
551-551.1 Retirement Contributions - PSERS	107,110	133,597	139,474	5,877	4.4%	136,637	(2,837)	-2.0%	134,328
552-557 Retirement Contributions - ARP	866,120	790,106	769,605	(20,501)	-2.6%	742,751	(26,854)	-3.5%	723,180
558 Employees' Disability and Group Life Insurance	23,291	21,323	20,409	(914)	-4.3%	19,350	(1,059)	-5.2%	18,447
560 Employees' H/W Fund	127,291	112,955	109,474	(3,481)	-3.1%	107,164	(2,310)	-2.1%	105,590
561 Employees' Hospitalization Insurance	1,675,945	1,733,147	1,735,078	1,931	0.1%	1,767,011	31,933	1.8%	1,815,492
562-562.1 Annuitants' Hospitalization	678,900	587,733	610,273	22,540	3.8%	622,119	11,846	1.9%	639,110
563 PSERS Healthcare Premium Assistance	2,604	3,135	3,324	189	6.0%	3,211	(113)	-3.4%	3,123
597-599 Tuition and Other Fee Waiver - Employee Eligible	376,654	390,431	561,743	171,312	43.9%	561,743	0	0.0%	561,743
Sub-Total, Nonrepresented Compensation	\$24,400,864	\$21,386,884	\$21,600,415	\$213,531	1.0%	\$19,824,520	(\$1,775,895)	-8.2%	\$17,775,600

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Indiana University of Pennsylvania

ALL FUNDS

Minor Objects	Prior Year	Prior Year	Current Year	Variance:		Request Year	Variance:		Future Year
	FY 2020-21	FY 2021-22	FY 2022-23	Prior Year to Current Year	%	FY 2023-24	Current Year to Request Year	%	FY 2024-25
				\$	%		\$	%	
SCUPA Compensation									
501 Salaries	\$4,010,235	\$3,574,432	\$3,686,060	\$111,628	3.1%	\$3,641,200	(\$44,860)	-1.2%	\$3,472,822
502 Wages	36,234	0	0	0	n/a	0	0	n/a	0
513 Other Pay	5,711	7,688	4,222	(3,466)	-45.1%	4,222	0	0.0%	4,222
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0
520-521 Overtime	3,028	9,692	9,692	0	0.0%	9,692	0	0.0%	9,692
530-531 Sick and Annual Leave Payouts	272,087	215,628	49,151	(166,477)	-77.2%	49,151	0	0.0%	49,151
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0
540-541 Social Security	319,815	281,824	277,027	(4,797)	-1.7%	293,687	16,660	6.0%	300,573
542-543 Unemployment and Workers' Compensation	34,221	30,610	29,800	(810)	-2.6%	31,509	1,709	5.7%	32,245
550-550.1 Retirement Contributions - SERS	391,221	410,194	454,406	44,212	10.8%	331,211	(123,195)	-27.1%	151,256
551-551.1 Retirement Contributions - PSERS	66,836	59,347	69,315	9,968	16.8%	72,916	3,601	5.2%	75,239
552-557 Retirement Contributions - ARP	218,726	176,178	162,293	(13,885)	-7.9%	168,850	6,557	4.0%	172,832
558 Employees' Disability and Group Life Insurance	9,372	8,125	8,285	160	2.0%	8,437	152	1.8%	8,507
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	924,256	823,855	857,545	33,690	4.1%	900,338	42,793	5.0%	931,400
562-562.1 Annuitants' Hospitalization	299,065	246,265	270,114	23,849	9.7%	293,475	23,361	8.6%	315,251
563 PSERS Healthcare Premium Assistance	1,624	1,392	1,672	280	20.1%	1,738	66	3.9%	1,778
597-599 Tuition and Other Fee Waiver - Employee Eligible	196,823	168,357	116,339	(52,018)	-30.9%	116,339	0	0.0%	116,339
Sub-Total, SCUPA Compensation	\$6,789,254	\$6,013,587	\$5,995,921	(\$17,666)	-0.3%	\$5,922,765	(\$73,156)	-1.2%	\$5,641,307
Other Compensation									
501 Salaries	\$3,276,747	\$3,287,226	\$3,484,811	\$197,585	6.0%	\$3,194,412	(\$290,399)	-8.3%	\$2,884,805
502 Wages	47,338	40,870	74,162	33,292	81.5%	75,508	1,346	1.8%	77,319
510 Student Employment	4,186,972	5,042,534	5,036,327	(6,207)	-0.1%	5,036,327	0	0.0%	5,036,327
513 Other	399,810	461,105	434,168	(26,937)	-5.8%	434,810	642	0.1%	435,465
520-521 Overtime	87,209	111,936	92,665	(19,271)	-17.2%	92,665	0	0.0%	92,665
530-531 Sick and Annual Leave Payouts	17,322	29,604	2,117	(27,487)	-92.8%	2,117	0	0.0%	2,117
532 Disaster Leave	7,670	0	0	0	n/a	0	0	n/a	0
540-541 Social Security	318,351	316,371	276,279	(40,092)	-12.7%	274,845	(1,434)	-0.5%	271,047
542-543 Unemployment and Workers' Compensation	30,293	31,601	30,145	(1,456)	-4.6%	29,807	(338)	-1.1%	29,351
550-550.1 Retirement Contributions - SERS	643,239	663,925	719,630	55,705	8.4%	555,507	(164,123)	-22.8%	328,893
551-551.1 Retirement Contributions - PSERS	26,185	29,806	39,210	9,404	31.6%	39,376	166	0.4%	39,245
552-557 Retirement Contributions - ARP	101,130	104,508	87,153	(17,355)	-16.6%	84,477	(2,676)	-3.1%	83,274
558 Employees' Disability and Group Life Insurance	6,412	6,036	6,265	229	3.8%	6,037	(228)	-3.6%	5,848
560 Employees' H/W Fund	44,206	39,003	41,773	2,770	7.1%	41,301	(472)	-1.1%	41,124
561 Employees' Hospitalization Insurance	625,808	639,305	706,343	67,038	10.5%	727,138	20,795	2.9%	755,255
562-562.1 Annuitants' Hospitalization	225,452	199,559	232,626	33,067	16.6%	243,651	11,025	4.7%	252,662
563 PSERS Healthcare Premium Assistance	637	993	956	(37)	-3.7%	947	(9)	-0.9%	934
597-599 Tuition and Other Fee Waiver - Employee Eligible	3,452,699	3,386,752	3,379,823	(6,929)	-0.2%	3,379,823	0	0.0%	3,262,823
Sub-Total, Other Compensation	\$13,497,480	\$14,391,134	\$14,644,453	\$253,319	1.8%	\$14,218,748	(\$425,705)	-2.9%	\$13,599,154
Total Personnel Expenditures									
501 Salaries	\$87,066,059	\$76,961,850	\$75,400,088	(\$1,561,762)	-2.0%	\$73,671,772	(\$1,728,316)	-2.3%	\$71,795,934
502 Wages	151,465	104,205	129,565	25,360	24.3%	132,158	2,593	2.0%	135,258
510 Student Employment	4,186,972	5,042,534	5,036,327	(6,207)	-0.1%	5,036,327	0	0.0%	5,036,327
511 Faculty Summer School Pay	4,452,508	4,808,405	4,546,375	(262,030)	-5.4%	4,547,130	755	0.0%	4,547,900
512-513 Other Pay	4,949,463	3,393,161	3,045,736	(347,425)	-10.2%	3,013,632	(32,104)	-1.1%	3,049,106
515 Winter Session Pay	0	1,080,309	1,107,317	27,008	2.5%	1,152,052	44,735	4.0%	1,129,463
520-521 Overtime	291,112	395,712	403,782	8,070	2.0%	403,782	0	0.0%	403,782
530-531 Sick and Annual Leave Payouts	7,017,495	3,103,271	1,280,659	(1,822,612)	-58.7%	1,280,659	0	0.0%	1,280,659
532 Disaster Leave	50,046	121	3,682	3,561	2943.0%	3,682	0	0.0%	3,682
540-541 Social Security	7,488,921	6,524,417	6,247,644	(276,773)	-4.2%	6,198,330	(49,314)	-0.8%	6,199,845
542-543 Unemployment and Workers' Compensation	818,403	719,416	679,195	(40,221)	-5.6%	673,320	(5,875)	-0.9%	672,172
550-550.1 Retirement Contributions - SERS	11,494,923	10,574,350	9,590,736	(983,614)	-9.3%	8,913,478	(677,258)	-7.1%	7,062,417
551-551.1 Retirement Contributions - PSERS	1,140,010	1,152,142	925,705	(226,437)	-19.7%	949,690	23,985	2.6%	960,448
552-557 Retirement Contributions - ARP	4,995,051	4,367,144	4,499,093	131,949	3.0%	4,543,289	44,196	1.0%	4,564,204
558 Employees' Disability and Group Life Insurance	140,759	123,345	122,289	(1,056)	-0.9%	117,862	(4,427)	-3.6%	115,049
560 Employees' H/W Fund	919,935	806,147	764,901	(41,246)	-5.1%	771,759	6,858	0.9%	789,353
561 Employees' Hospitalization Insurance	13,503,700	12,608,558	12,693,824	85,266	0.7%	12,897,266	203,442	1.6%	13,260,838
562-562.1 Annuitants' Hospitalization	4,694,487	3,811,672	3,873,829	62,157	1.6%	5,240,893	1,367,064	35.3%	5,433,084
563 PSERS Healthcare Premium Assistance	27,973	27,281	22,348	(4,933)	-18.1%	20,360	(1,988)	-8.9%	20,388
597-599 Tuition and Other Fee Waiver - Employee Eligible	5,542,591	5,115,213	5,421,179	305,966	6.0%	5,421,179	0	0.0%	5,304,179
Total Personnel Expenditures	\$158,931,873	\$140,719,253	\$135,794,274	(\$4,924,979)	-3.5%	\$134,988,620	(\$805,654)	-0.6%	\$131,764,089
Anticipated savings from turnover (should be a negative number)	n/a	n/a	0	\$0	n/a	0	\$0	n/a	0
Net Total Personnel Expenditures	\$158,931,873	\$140,719,253	\$135,794,274	(\$4,924,979)	-3.5%	\$134,988,620	(\$805,654)	-0.6%	\$131,764,089

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ALL FUNDS

Minor Objects	Prior Year	Prior Year	Current Year	Variance:		Request Year	Variance:		Future Year
	FY 2020-21	FY 2021-22	FY 2022-23	Prior Year to Current Year	%	FY 2023-24	Current Year to Request Year	%	FY 2024-25
				\$			\$		
REVENUE SUMMARY									
Tuition (401-404)	\$89,061,719	\$80,021,006	\$68,837,910	(\$11,183,096)	-14.0%	\$68,906,139	\$68,229	0.1%	\$69,377,553
Fees (405-410, 411.6, 411.8)	26,868,458	23,914,801	23,111,333	(803,468)	-3.4%	23,167,100	55,767	0.2%	23,291,100
State Appropriation (412)	56,058,332	54,503,062	56,895,233	2,392,171	4.4%	58,033,138	1,137,905	2.0%	59,193,800
Auxiliary Sales (461-463)	17,616,021	21,150,416	24,361,041	3,210,625	15.2%	25,709,303	1,348,262	5.5%	25,782,908
All Other Revenue (414, 421-456, 465-479, and 498)	65,816,917	81,130,094	48,451,905	(32,678,188)	-40.3%	47,497,328	(954,577)	-2.0%	46,612,571
TOTAL REVENUE	\$255,421,447	\$260,719,378	\$221,657,422	(\$39,061,956)	-15.0%	\$223,313,008	\$1,655,586	0.7%	\$224,257,933
EXPENDITURES									
PERSONNEL EXPENDITURES SUMMARY									
Salaries & Wages (501-532)	\$108,165,120	\$94,889,568	\$90,953,531	(\$3,936,037)	-4.1%	\$89,241,194	(\$1,712,337)	-1.9%	\$87,382,111
Incremental Benefits (540-557)	25,937,308	23,337,469	21,942,373	(1,395,096)	-6.0%	21,278,107	(664,266)	-3.0%	19,459,086
Fixed Rate Benefits (558-563)	19,286,854	17,377,003	17,477,191	100,188	0.6%	19,048,140	1,570,949	9.0%	19,618,712
Educational Benefits (597-599)	5,542,591	5,115,213	5,421,179	305,966	6.0%	5,421,179	0	0.0%	5,304,179
Turnover Savings	n/a	n/a	0	0	n/a	0	0	n/a	0
TOTAL PERSONNEL EXPENDITURES	\$158,931,873	\$140,719,253	\$135,794,274	(\$4,924,979)	-3.5%	\$134,988,620	(\$805,654)	-0.6%	\$131,764,089
SERVICES & SUPPLIES EXPENDITURES									
Utilities (640 - 646)	4,751,786	7,482,372	8,855,055	1,372,683	18.3%	8,777,156	(77,899)	-0.9%	8,752,000
Student Bad Debt Expense (Prior Yr. from above, 411.5)	2,779,002	1,726,184	1,850,000	123,816	7.2%	1,700,000	(150,000)	-8.1%	1,700,000
Student Aid									
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	28,235,362	31,598,081	34,846,481	3,248,400	10.3%	33,688,901	(1,157,580)	-3.3%	33,688,901
COVID Emergency Student Aid/Student Reengagement Expense (694)	5,602,038	13,508,299	0	(13,508,299)	-100.0%	0	0	n/a	0
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	12,250,791	10,460,003	7,806,037	(2,653,966)	-25.4%	7,806,037	0	0.0%	7,806,037
Student Aid, Subtotal	46,088,191	55,566,383	42,652,518	(12,913,865)	-23.2%	41,494,938	(1,157,580)	-2.7%	41,494,938
Interest Expense (675)	3,586,856	3,569,024	4,129,323	560,299	15.7%	4,046,555	(82,768)	-2.0%	4,004,550
All Other (605-635, 650, 651, 655-672, 676-690)	33,490,170	36,020,513	37,487,454	1,466,941	4.1%	37,541,088	53,634	0.1%	35,588,487
TOTAL SVCS & SUPPLIES EXPENDITURES	\$90,696,005	\$104,364,476	\$94,974,350	(\$9,390,126)	-9.0%	\$93,559,737	(\$1,414,613)	-1.5%	\$91,539,975
Capital Expenditures (700-770)	\$1,205,040	\$671,113	\$1,911,631	\$1,240,518	184.8%	\$1,011,631	(\$900,000)	-47.1%	\$1,011,631
Debt Principal Payments (799)	8,424,053	8,896,787	9,977,711	1,080,924	12.1%	9,271,046	(706,665)	-7.1%	9,167,893
TOTAL EXPENDITURES	\$259,256,971	\$254,651,629	\$242,657,966	(\$11,993,663)	-4.7%	\$238,831,034	(\$3,826,932)	-1.6%	\$233,483,588
REVENUES LESS EXPENDITURES	(\$3,835,524)	\$6,067,749	(\$21,000,544)			(\$15,518,026)			(\$9,225,655)
Transfers (Out From)/Into Plant (801, 802, 803, 811, 812, 813)	(6,528,090)	1,895,977	518,874	(1,377,103)	-72.6%	(726,289)	(1,245,163)	-240.0%	(1,573,699)
TOTAL EXPENDITURES & TRANSFERS	252,728,881	256,547,606	243,176,840	(13,370,766)	-5.2%	238,104,745	(5,072,095)	-2.1%	231,909,889
REVENUES LESS EXPENDITURES & TRANSFERS	\$2,692,566	\$4,171,772	(\$21,519,418)			(\$14,791,737)			(\$7,651,956)
SUPPLEMENTAL RESOURCES/ADJUSTMENTS (to address row 221)									
One-time COVID funds (funds drawn down in FY2020/21 that could not be recognized as earned revenue due to the federal revenue recognition rule)	0	0	n/a	0	n/a	n/a	0	n/a	n/a
Planned Use of Reserves (Prior Year Surpluses) for One-Time Needs/Strategic Initiatives	0	0	0	0	n/a	0	0	n/a	0
REVENUES & USE OF SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	\$2,692,566	\$4,171,772	(\$21,519,418)			(\$14,791,737)			(\$7,651,956)
Use of Reserves (Prior Year Surpluses) for Operations (To Balance Budget)	\$0	\$0	\$13,026,183	13,026,183	n/a	\$7,107,131	(5,919,052)	-45.4%	\$0
REVENUES & USE OF ALL SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	\$2,692,566	\$4,171,772	(\$8,493,235)			(\$7,684,606)			(\$7,651,956)
TOTAL NET ASSETS, BEGINNING OF YEAR									
Surplus/(Deficit) including Transfers	\$89,031,360	\$84,131,766	\$87,150,860	\$3,019,094	3.6%	\$66,381,443	(\$20,769,418)	-23.8%	\$52,339,706
One-time COVID funds (funds drawn down in FY2020/21 that could not be recognized as earned revenue due to the federal revenue recognition rule)	2,692,566	4,171,772	(21,519,418)	(25,691,190)	-615.8%	(14,791,737)	6,727,681	-31.3%	(7,651,956)
Use of Unrestricted Fund Balance for:	0	0	n/a	0	n/a	n/a	0	n/a	n/a
Lifecycle Repairs and Maintenance/Renewal and Replacement	(96,033)	(418,413)	0	418,413	-100.0%	0	0	n/a	0
Capital Projects	(1,550,232)	(2,618,730)	0	2,618,730	-100.0%	0	0	n/a	0
TOTAL ESTIMATED NET ASSETS, END OF YEAR	\$84,131,766	\$87,150,860	\$66,381,443	(\$20,769,418)	-23.8%	\$52,339,706	(\$14,041,737)	-21.2%	\$45,437,750
ACTUAL AND ESTIMATED TOTAL CASH BALANCES, BEGINNING OF YEAR	\$82,090,601	\$84,473,283	\$86,224,093	\$1,750,810	2.1%	\$65,454,675	(\$20,769,418)	-24.1%	\$51,412,939
ACTUAL AND ESTIMATED TOTAL CASH BALANCES, END OF YEAR	\$84,473,283	\$86,224,093	\$65,454,675	(\$20,769,418)	-24.1%	\$51,412,939	(\$14,041,737)	-21.5%	\$44,510,983

Variance:	
Request Year to Future Year	
\$	%
\$424,176	1.0%
44,422	0.9%
2,816	0.0%
0	0.0%
\$471,414	0.8%
\$0	0.0%
0	0.0%
0	0.0%
0	0.0%
\$0	0.0%
\$424,176	0.9%
44,422	0.8%
2,816	0.0%
0	0.0%
\$471,414	0.7%
\$0	0.0%
25,000	0.6%
49,000	0.6%
0	n/a
50,000	0.6%
0	0.0%
0	n/a
0	n/a
0	n/a
0	n/a
1,160,663	2.0%
0	0.0%
0	n/a
1,160,663	2.0%
0	0.0%
(639,563)	-3.1%
0	n/a
(300,218)	-3.4%
0	0.0%
0	0.0%
0	#VALUE!
0	0.0%
0	n/a
(44,976)	-1.4%
0	0.0%
0	0.0%
0	0.0%
73,605	3.0%
100,000	2.8%
0	0.0%
\$473,511	0.3%
\$944,925	0.4%

Variance:	
Request Year to Future Year	
\$	%
\$830,511	2.0%
0	n/a
770	0.0%
34,819	1.4%
(22,589)	-2.0%
0	0.0%
0	n/a
60,484	1.6%
6,377	1.6%
(272,909)	-6.8%
16,612	2.9%
52,036	1.6%
(61)	-0.1%
19,345	3.1%
400,550	6.9%
142,373	7.2%
257	2.2%
0	0.0%
\$1,268,575	1.8%
(\$803,620)	-6.9%
559	2.4%
0	0.0%
0	0.0%
0	0.0%
0	0.0%
(45,785)	-5.2%
(4,912)	-5.2%
(524,814)	-19.3%
(5,737)	-4.7%
(14,329)	-5.5%
(1,730)	-6.5%
n/a	n/a
(144,638)	-3.9%
2,040	0.1%
(168)	-5.7%
0	0.0%
(\$1,543,135)	-6.7%
(\$1,424,743)	-10.8%
730	2.2%
0	0.0%
0	0.0%
0	0.0%
0	n/a
(16,272)	-1.7%
(2,893)	-2.6%
(646,769)	-49.2%
(2,309)	-1.7%
(19,571)	-2.6%
(903)	-4.7%
(1,574)	-1.5%
48,481	2.7%
16,991	2.7%
(88)	-2.7%
0	0.0%
(\$2,048,920)	-10.3%

Variance:	
Request Year to Future Year	
\$	%
(\$168,378)	-4.6%
0	n/a
0	0.0%
0	n/a
0	0.0%
0	0.0%
0	n/a
6,886	2.3%
736	2.3%
(179,955)	-54.3%
2,323	3.2%
3,982	2.4%
70	0.8%
n/a	n/a
31,062	3.5%
21,776	7.4%
40	2.3%
0	0.0%
(\$281,458)	-4.8%
(\$309,608)	-9.7%
1,811	2.4%
0	0.0%
655	0.2%
0	0.0%
0	0.0%
0	n/a
(3,798)	-1.4%
(456)	-1.5%
(226,614)	-40.8%
(131)	-0.3%
(1,203)	-1.4%
(189)	-3.1%
(177)	-0.4%
28,117	3.9%
9,011	3.7%
(13)	-1.4%
(117,000)	-3.5%
(\$619,594)	-4.4%
(\$1,875,838)	-2.5%
3,100	2.3%
0	0.0%
770	0.0%
35,474	1.2%
(22,589)	-2.0%
0	0.0%
0	0.0%
0	0.0%
1,515	0.0%
(1,148)	-0.2%
(1,851,060)	-20.8%
10,758	1.1%
20,915	0.5%
(2,813)	-2.4%
17,594	2.3%
363,572	2.8%
192,191	3.7%
28	0.1%
(117,000)	-2.2%
(\$3,224,531)	-2.4%
\$0	n/a
(\$3,224,531)	-2.4%

Variance:	
Request Year to Future Year	
\$	%
\$471,414	0.7%
124,000	0.5%
1,160,663	2.0%
73,605	0.3%
(884,757)	-1.9%
\$944,925	0.4%
(\$1,859,083)	-2.1%
(1,819,020)	-8.5%
570,572	3.0%
(117,000)	-2.2%
0	n/a
(\$3,224,531)	-2.4%
(25,156)	-0.3%
0	0.0%
0	0.0%
0	n/a
0	0.0%
0	0.0%
(42,005)	-1.0%
(1,952,601)	-5.2%
(\$2,019,762)	-2.2%
\$0	0.0%
(103,153)	-1.1%
(\$5,347,446)	-2.2%
(847,410)	116.7%
(6,194,856)	-2.6%
0	n/a
0	n/a
(7,107,131)	-100.0%
(\$14,041,737)	-21.2%
7,139,781	-48.3%
0	n/a
0	n/a
0	n/a
(\$6,901,956)	-13.2%
(\$14,041,737)	-21.5%
(\$6,901,956)	-13.4%

Board of Governors' Budget Request Summary
Indiana University of Pennsylvania

EDUCATIONAL AND GENERAL BUDGET

Revenues	FY 2020-21	FY 2021-22	FY 2022-23	Percent Change	FY 2023-24	Percent Change	FY 2024-25	Percent Change
Tuition	\$89,061,719	\$80,021,006	\$68,837,910	-14.0%	\$68,906,139	0.1%	\$69,377,553	0.7%
Fees	26,870,341	23,914,801	23,111,333	-3.4%	23,167,100	0.2%	23,291,100	0.5%
State Appropriation	56,058,332	54,503,062	56,895,233	4.4%	58,033,138	2.0%	59,193,800	2.0%
All Other Revenue	19,701,153	37,455,848	18,592,018	-50.4%	18,792,018	1.1%	18,892,018	0.5%
Total Revenues	\$191,691,545	\$195,894,716	\$167,436,494	-14.5%	\$168,898,395	0.9%	\$170,754,472	1.1%
Expenditures								
Compensation Summary:								
Salaries and Wages	\$99,582,420	\$86,378,595	\$82,595,508	-4.4%	\$80,775,854	-2.2%	\$78,814,624	-2.4%
Benefits	46,700,515	42,198,148	41,158,050	-2.5%	41,891,741	1.8%	40,598,297	-3.1%
Subtotal, Compensation	\$146,282,935	\$128,576,743	\$123,753,558	-3.8%	\$122,667,595	-0.9%	\$119,412,921	-2.7%
Student Financial Aid	16,313,412	19,766,621	21,303,066	7.8%	20,145,486	-5.4%	20,145,486	0.0%
Other Services and Supplies	28,387,889	31,634,486	31,270,661	-1.2%	30,728,242	-1.7%	28,697,005	-6.6%
Subtotal, Services and Supplies	\$44,701,301	\$51,401,107	\$52,573,727	2.3%	\$50,873,728	-3.2%	\$48,842,491	-4.0%
Capital Expenditures and Debt Principal Payments	3,885,349	3,044,274	3,385,392	11.2%	1,714,203	-49.4%	1,749,059	2.0%
Total Expenditures	\$194,869,585	\$183,022,124	\$179,712,677	-1.8%	\$175,255,526	-2.5%	\$170,004,471	-3.0%
Revenues Less Expenditures	(\$3,178,040)	\$12,872,592	(\$12,276,183)		(\$6,357,131)		\$750,001	
Transfers to Plant Fund	(6,902,887)	2,934,341	750,000	-74.4%	750,000	0.0%	750,000	0.0%
Revenues Less Expenditures and Transfers	\$3,724,847	\$9,938,251	(\$13,026,183)		(\$7,107,131)		\$1	
Supplemental Resources/Adjustments								
Planned Use of Reserves for One-Time Needs/Strategic Initiatives	\$0	\$0	\$0	n/a	\$0	n/a	\$0	n/a
Use of One-Time COVID Funds (revenue recognition adjustment)	0	0	n/a	n/a	n/a	n/a	n/a	n/a
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	\$3,724,847	\$9,938,251	(\$13,026,183)		(\$7,107,131)		\$1	
Use of Reserves for Operations (To Balance Budget)	0	0	13,026,183	n/a	7,107,131	-45.4%	0	-100.0%
Revenues and Use of ALL Supplemental Resources/Adjustments Less Expenditures & Transfers	\$3,724,847	\$9,938,251	\$0	-100.0%	\$0	-81.1%	\$1	1255.3%
Total E&G/Plant Net Assets, Estimated End of Year Balance	\$70,595,320	\$79,379,253	\$67,103,071	-15.5%	\$60,745,940	-9.5%	\$61,495,940	1.2%
E&G and Plant Cash, Estimated End of Year Balance	\$69,278,845	\$75,830,183	\$63,554,000	-16.2%	\$57,196,870	-10.0%	\$57,946,870	1.3%
Annualized FTE Enrollment								
Undergraduate	7,589.89	6,799.65	6,526.39	-4.0%	6,504.21	-0.3%	6,564.15	0.9%
Graduate	1,306.38	1,228.54	1,122.81	-8.6%	1,144.63	1.9%	1,144.63	0.0%
Total Annualized FTE Enrollment	8,896.27	8,028.19	7,649.20	-4.7%	7,648.84	0.0%	7,708.79	0.8%
FTE of Budgeted E&G Employees, Net of Turnover								
Faculty	529.39	433.90	396.73	(37.17)	385.84	(10.89)	385.99	0.15
Nonfaculty	575.26	499.22	493.30	(5.92)	457.80	(35.50)	405.30	(52.50)
Total FTE of Budgeted Employees	1,104.65	933.12	890.03	(43.09)	843.64	(46.39)	791.29	(52.35)

Board of Governors' Budget Request Summary
Indiana University of Pennsylvania

UNRESTRICTED BUDGET (EDUCATIONAL AND GENERAL AND AUXILIARY)

Revenues	FY 2020-21	FY 2021-22	FY 2022-23	Percent Change	FY 2023-24	Percent Change	FY 2024-25	Percent Change
Tuition	\$89,061,719	\$80,021,006	\$68,837,910	-14.0%	\$68,906,139	0.1%	\$69,377,553	0.7%
Fees	26,868,458	23,914,801	23,111,333	-3.4%	23,167,100	0.2%	23,291,100	0.5%
State Appropriation	56,058,332	54,503,062	56,895,233	4.4%	58,033,138	2.0%	59,193,800	2.0%
Auxiliary Sales	17,616,021	21,150,416	24,361,041		25,709,303		25,782,908	
All Other Revenue	26,439,946	37,732,145	18,792,018	-50.2%	18,992,018	1.1%	19,092,018	0.5%
Total Revenues	\$216,044,476	\$217,321,429	\$191,997,535	-11.7%	\$194,807,698	1.5%	\$196,737,380	1.0%
Expenditures								
Compensation Summary:								
Salaries and Wages	\$102,522,111	\$88,924,743	\$85,136,923	-4.3%	\$83,352,054	-2.1%	\$81,416,965	-2.3%
Benefits	49,184,107	44,105,486	\$43,156,566	-2.2%	43,980,156	1.9%	42,701,526	-2.9%
Subtotal, Compensation	\$151,706,218	\$133,030,229	\$128,293,489	-3.6%	\$127,332,210	-0.7%	\$124,118,491	-2.5%
Student Financial Aid	16,313,412	19,771,238	21,303,066	7.7%	20,145,486	-5.4%	20,145,486	0.0%
Other Services and Supplies	43,823,247	48,031,864	51,536,029	7.3%	51,267,915	-0.5%	49,236,678	-4.0%
Subtotal, Services and Supplies	\$60,136,659	\$67,803,102	\$72,839,095	7.4%	\$71,413,401	-2.0%	\$69,382,164	-2.8%
Capital Expenditures and Debt Principal Payments	9,329,931	9,078,728	11,634,369	28.1%	10,103,824	-13.2%	10,138,680	0.3%
Total Expenditures	\$221,172,808	\$209,912,059	\$212,766,953	1.4%	\$208,849,435	-1.8%	\$203,639,335	-2.5%
Revenues Less Expenditures	(\$5,128,332)	\$7,409,370	(\$20,769,418)		(\$14,041,737)		(\$6,901,955)	
Transfers to Plant Fund	(8,069,769)	2,929,341	750,000	-74.4%	750,000	0.0%	750,000	0.0%
Revenues Less Expenditures and Transfers	\$2,941,437	\$4,480,029	(\$21,519,418)		(\$14,791,737)		(\$7,651,955)	
Supplemental Resources/Adjustments								
Planned Use of Reserves for One-Time Needs/Strategic Initiatives	0	0	0	n/a	0	n/a	0	n/a
Use of One-Time COVID Funds (revenue recognition adjustment)	0	0	n/a	n/a	n/a	n/a	n/a	n/a
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	\$2,941,437	\$4,480,029	(\$21,519,418)		(\$14,791,737)		(\$7,651,955)	
Use of Reserves for Operations (To Balance Budget)	\$0	\$0	\$13,026,183	n/a	\$7,107,131	-45.4%	\$0	-100.0%
Revenues and Use of ALL Supplemental Resources/Adjustments Less Expenditures & Transfers	\$2,941,437	\$4,480,029	(\$8,493,235)		(\$7,684,606)		(\$7,651,955)	
Total Unrestricted Net Assets, Estimated End of Year Balance	\$76,641,160	\$79,968,511	\$59,199,094	-26.0%	\$45,157,357	-23.7%	\$38,255,401	-15.3%
Total Unrestricted Cash, Estimated End of Year Balance	\$81,704,999	\$84,007,681	\$63,238,263	-24.7%	\$49,196,527	-22.2%	\$42,294,571	-14.0%
Annualized FTE Enrollment								
Undergraduate	7,589.89	6,799.65	6,526.39	-4.0%	6,504.21	-0.3%	6,564.15	0.9%
Graduate	1,306.38	1,228.54	1,122.81	-8.6%	1,144.63	1.9%	1,144.63	0.0%
Total Annualized FTE Enrollment	8,896.27	8,028.19	7,649.20	-4.7%	7,648.84	0.0%	7,708.79	0.8%
FTE of Budgeted Unrestricted Employees, Net of Turnover								
Faculty	529.39	433.90	396.73	-8.6%	385.84	-2.7%	385.99	0.0%
Nonfaculty	598.88	519.35	513.77	-1.1%	478.40	-6.9%	425.90	-11.0%
Total FTE of Budgeted Employees	1,128.27	953.25	910.50	-4.5%	864.24	-5.1%	811.89	-6.1%
Net Tuition Revenue per FTE Student	\$6,454	\$5,657	\$4,139		\$4,306		\$4,338	
<i>Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment. Note: this estimate may include aid awarded to graduate students.</i>								

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook
 Indiana University of Pennsylvania
 Summary of Budget Request

	FY 2020-21 Prior Year	FY 2021-22 Prior Year	FY 2022-23 Current Year	Variance: Prior/Current		FY 2023-24 Request Year	Variance: Request/Current		FY 2024-25 Future Year	Variance: Future/Request	
				Amount	%		Amount	%		Amount	%
EDUCATIONAL & GENERAL											
Current Sources											
Tuition & Fees	\$115,932,060	\$103,935,807	\$91,949,243	(\$11,986,564)	-11.5%	\$92,073,239	\$123,996	0.1%	\$92,668,653	\$595,414	0.6%
Appropriation	56,058,332	54,503,062	56,895,233	2,392,171	4.4%	58,033,138	1,137,905	2.0%	59,193,800	1,160,663	2.0%
Other Revenue	19,701,153	37,455,848	18,592,018	(18,863,829)	-50.4%	18,792,018	200,000	1.1%	18,892,018	100,000	0.5%
Total Sources	\$191,691,545	\$195,894,716	\$167,436,494	(\$28,458,222)	-14.5%	\$168,898,395	\$1,461,901	0.9%	\$170,754,472	\$1,856,077	1.1%
Current Uses											
Personnel	\$146,282,935	\$128,576,743	\$123,753,558	(\$4,823,185)	-3.8%	\$122,667,595	(\$1,085,963)	-0.9%	\$119,412,922	(\$3,254,673)	-2.7%
Services/Supplies	44,701,301	51,401,107	52,573,727	1,172,620	2.3%	50,873,728	(1,699,999)	-3.2%	48,842,491	(2,031,237)	-4.0%
Capital and Debt Principal Pymt	3,885,349	3,044,274	3,385,392	341,118	11.2%	1,714,203	(1,671,189)	-49.4%	1,749,059	34,856	2.0%
Total Uses	\$194,869,585	\$183,022,124	\$179,712,677	(\$3,309,447)	-1.8%	\$175,255,526	(\$4,457,151)	-2.5%	\$170,004,472	(\$5,251,054)	-3.0%
Sources Less Uses	(\$3,178,040)	\$12,872,592	(\$12,276,183)			(\$6,357,131)			\$750,000		
AUXILIARY											
Current Sources											
Food Service	\$8,290,058	\$9,849,417	\$10,055,000	\$205,583	2.1%	\$10,693,400	\$638,400	6.3%	\$10,693,400	\$0	0.0%
Housing	9,325,963	11,300,999	14,306,041	3,005,042	26.6%	15,015,903	709,862	5.0%	15,089,508	73,605	0.5%
Other Revenue	6,736,910	276,297	200,000	(76,297)	-27.6%	200,000	0	0.0%	200,000	0	0.0%
Total Sources	\$24,352,931	\$21,426,713	\$24,561,041	3,134,328	14.6%	\$25,909,303	\$1,348,262	5.5%	\$25,982,908	\$73,605	0.3%
Current Uses											
Personnel	\$5,423,283	\$4,453,486	\$4,539,931	86,445	1.9%	\$4,664,615	\$124,684	2.7%	\$4,705,570	\$40,955	0.9%
Services/Supplies	15,435,358	16,401,995	20,265,368	3,863,373	23.6%	20,539,673	274,305	1.4%	20,539,673	0	0.0%
Capital and Debt Principal Pymt	5,444,582	6,034,454	8,248,977	2,214,523	36.7%	8,389,621	140,644	1.7%	8,389,621	0	0.0%
Total Uses	\$26,303,223	\$26,889,935	\$33,054,276	\$6,164,341	22.9%	\$33,593,909	\$539,633	1.6%	\$33,634,864	\$40,955	0.1%
Sources Less Uses	(\$1,950,292)	(\$5,463,222)	(\$8,493,235)			(\$7,684,606)			(\$7,651,956)		
TOTAL UNRESTRICTED											
Current Sources											
Tuition & Fees	\$115,932,060	\$103,935,807	\$91,949,243	(\$11,986,564)	-11.5%	\$92,073,239	\$123,996	0.1%	\$92,668,653	\$595,414	0.6%
Appropriation	56,058,332	54,503,062	56,895,233	2,392,171	4.4%	58,033,138	1,137,905	2.0%	59,193,800	1,160,663	2.0%
Food Service and Housing	17,616,021	21,150,416	24,361,041	3,210,625	15.2%	25,709,303	1,348,262	5.5%	25,782,908	73,605	0.3%
Other Revenue	26,438,063	37,732,145	18,792,018	(18,940,126)	-50.2%	18,992,018	200,000	1.1%	19,092,018	100,000	0.5%
Total Sources	\$216,044,476	\$217,321,429	\$191,997,535	(25,323,894)	-11.7%	\$194,807,698	\$2,810,163	1.5%	\$196,737,380	\$1,929,682	1.0%
Current Uses											
Personnel	\$151,706,218	\$133,030,229	\$128,293,489	(4,736,740)	-3.6%	\$127,332,210	(\$961,279)	-0.7%	\$124,118,492	(\$3,213,718)	-2.5%
Services/Supplies	60,136,659	67,803,102	72,839,095	5,035,993	7.4%	71,413,401	(1,425,694)	-2.0%	69,382,164	(2,031,237)	-2.8%
Capital and Debt Principal Pymt	9,329,931	9,078,728	11,634,369	2,555,641	28.1%	10,103,824	(1,530,545)	-13.2%	10,138,680	34,856	0.3%
Total Uses	\$221,172,808	\$209,912,059	\$212,766,953	\$2,854,894	1.4%	\$208,849,435	(\$3,917,518)	-1.8%	\$203,639,336	(\$5,210,099)	-2.5%
Sources Less Uses	(\$5,128,332)	\$7,409,370	(\$20,769,418)			(\$14,041,737)			(\$6,901,956)		

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
Summary of Budget Request

	FY 2020-21 Prior Year	FY 2021-22 Prior Year	FY 2022-23 Current Year	Variance: Prior/Current Amount %		FY 2023-24 Request Year	Variance: Request/Current Amount %		FY 2024-25 Future Year	Variance: Future/Request Amount %	
RESTRICTED											
Current Sources											
Govt. Contracts/Grants	\$37,046,422	\$44,091,075	\$29,019,243	(15,071,832)	-34.2%	\$28,029,708	(\$989,535)	-3.4%	\$27,089,927	(\$939,781)	-3.4%
Other Revenue	2,330,549	(693,126)	640,644	1,333,770	-192.4%	475,602	(165,042)	-25.8%	430,626	(44,976)	-9.5%
Total Sources	\$39,376,971	\$43,397,949	\$29,659,887	(13,738,062)	-31.7%	\$28,505,310	(\$1,154,577)	-3.9%	\$27,520,553	(\$984,757)	-3.5%
Current Uses											
Personnel	\$7,225,655	\$7,689,024	\$7,500,785	(188,239)	-2.4%	\$7,656,410	\$155,625	2.1%	\$7,645,597	(\$10,813)	-0.1%
Services/Supplies	30,559,346	36,561,374	22,135,255	(14,426,119)	-39.5%	22,146,336	11,081	0.1%	22,157,811	11,475	0.1%
Capital and Debt Principal Pymt	299,162	489,172	254,973	(234,199)	-47.9%	178,853	(76,120)	-29.9%	40,844	(138,009)	-77.2%
Total Uses	\$38,084,163	\$44,739,570	\$29,891,013	(\$14,848,557)	-33.2%	\$29,981,599	\$90,586	0.3%	\$29,844,252	(\$137,347)	-0.5%
Sources Less Uses	\$1,292,808	(\$1,341,621)	(\$231,126)			(\$1,476,289)			(\$2,323,699)		
TOTAL											
Current Sources											
Tuition & Fees	\$115,932,060	\$103,935,807	\$91,949,243	(\$11,986,564)	-11.5%	\$92,073,239	\$123,996	0.1%	\$92,668,653	\$595,414	0.6%
Appropriation	56,058,332	54,503,062	56,895,233	2,392,171	4.4%	58,033,138	1,137,905	2.0%	59,193,800	1,160,663	2.0%
Food Service and Housing	17,616,021	21,150,416	24,361,041	3,210,625	15.2%	25,709,303	1,348,262	5.5%	25,782,908	73,605	0.3%
Other Revenue	65,815,034	81,130,094	48,451,905	(32,678,188)	-40.3%	47,497,328	(954,577)	-2.0%	46,612,571	(884,757)	-1.9%
Total Sources	\$255,421,447	\$260,719,378	\$221,657,422	(\$39,061,956)	-15.0%	\$223,313,008	\$1,655,586	0.7%	\$224,257,933	\$944,925	0.4%
Current Uses											
Personnel	\$158,931,873	\$140,719,253	\$135,794,274	(\$4,924,979)	-3.5%	\$134,988,620	(\$805,654)	-0.6%	\$131,764,089	(\$3,224,531)	-2.4%
Services/Supplies	90,696,005	104,364,476	94,974,350	(9,390,126)	-9.0%	93,559,737	(1,414,613)	-1.5%	91,539,975	(2,019,762)	-2.2%
Capital and Debt Principal Pymt	9,629,093	9,567,900	11,889,342	2,321,442	24.3%	10,282,677	(1,606,665)	-13.5%	10,179,524	(103,153)	-1.0%
Total Uses	\$259,256,971	\$254,651,629	\$242,657,966	(\$11,993,663)	-4.7%	\$238,831,034	(\$3,826,932)	-1.6%	\$233,483,588	(\$5,347,446)	-2.2%
Sources Less Uses	(\$3,835,524)	\$6,067,749	(\$21,000,544)			(\$15,518,026)			(\$9,225,655)		

FY 2023-24 Comprehensive Planning Process (CPP) Projections Workbook
 Indiana University of Pennsylvania
 Summary of Budget Request

	FY 2020-21 Prior Year	FY 2021-22 Prior Year	FY 2022-23 Current Year	Variance: Prior/Current Amount %	FY 2023-24 Request Year	Variance: Request/Current Amount %	FY 2024-25 Future Year	Variance: Future/Request Amount %
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Current Uses as % of Sources

	FY 2020-21 Prior Year	FY 2021-22 Prior Year	FY 2022-23 Current Year	FY 2023-24 Request Year	FY 2024-25 Future Year
EDUCATIONAL & GENERAL					
Personnel	76.3%	65.6%	73.9%	72.6%	69.9%
Services/Supplies	23.3%	26.2%	31.4%	30.1%	28.6%
Capital and Debt Principal Pymt	2.0%	1.6%	2.0%	1.0%	1.0%
Total Uses	101.7%	93.4%	107.3%	103.8%	99.6%
AUXILIARY					
Personnel	22.3%	20.8%	18.5%	18.0%	18.1%
Services/Supplies	63.4%	76.5%	82.5%	79.3%	79.1%
Capital and Debt Principal Pymt	22.4%	28.2%	33.6%	32.4%	32.3%
Total Uses	108.0%	125.5%	134.6%	129.7%	129.4%
UNRESTRICTED					
Personnel	70.2%	61.2%	66.8%	65.4%	63.1%
Services/Supplies	27.8%	31.2%	37.9%	36.7%	35.3%
Capital and Debt Principal Pymt	4.3%	4.2%	6.1%	5.2%	5.2%
Total Uses	102.4%	96.6%	110.8%	107.2%	103.5%
RESTRICTED					
Personnel	18.3%	17.7%	25.3%	26.9%	27.8%
Services/Supplies	77.6%	84.2%	74.6%	77.7%	80.5%
Capital	0.8%	1.1%	0.9%	0.6%	0.1%
Total Uses	96.7%	103.1%	100.8%	105.2%	108.4%
TOTAL					
Personnel	62.2%	54.0%	61.3%	60.4%	58.8%
Services/Supplies	35.5%	40.0%	42.8%	41.9%	40.8%
Capital	3.8%	3.7%	5.4%	4.6%	4.5%
Total Uses	101.5%	97.7%	109.5%	106.9%	104.1%

Description of Edit Check

1. Initials for University are filled in on Start Page: IN
2. Date budget was/will be reviewed by Council of Trustees has been filled in: 12/8/2022
3. Date Council of Trustees will Approve University Fee Rates for FY 2023-24 and Tentative Rates for FY 2024-25: 12/8/2022
4. Is University Considering Presenting a Tuition Pricing Proposal this Fiscal Year? No

5. Fall Headcount

The Fall Headcount in Prior Year on Student Profile sheet must match the Fall Headcount for Prior Year on the Data & Reference Worksheet.

	FY 2020-21	FY 2021-22	
Fall Headcount on Student Profile sheet	10,067	9,308	FY 2020-21
Fall Headcount on Data sheet	10,067	9,308	FY 2021-22
Difference	0	0	
% Difference	0.0%	0.0%	

6. Annualized FTE Enrollment

Actual Annualized FTE Enrollment should match annualized FTE Enrollment provided in the Data & Reference Worksheet.

	FY 2020-21	
FTE Enrollment in Student Profile worksheet	8,896.27	
FTE Enrollment in Data & Reference worksheet	8,896.27	
Difference	0.00	FY 2020-21

7. Calculated Revenue FTE

The Calculated Revenue FTE in Current Year, Request and Future Years should be within 10% of the Annualized FTE. For those universities charging tuition on a per-credit basis, the calculated revenue FTE should be within 25% of the Annualized FTE.

	FY 2022-23			FY 2023-24			FY 2024-25		
	Revenue FTE	Annualized FTE	% Difference	Revenue FTE	Annualized FTE	% Difference	Revenue FTE	Annualized FTE	% Difference
Undergraduate									
In-State	6,154	6,152	-0.02%	6,134	6,132	-0.03%	6,189	6,188	-0.01%
Out-of-State*	554	374	-32.47%	553	372	-32.68%	557	376	-32.55%
Graduate									
In-State	844	827	-2.09%	857	842	-1.66%	857	842	-1.69%
Out-of-State	299	296	-0.85%	303	302	-0.28%	303	302	-0.28%

*Minimum tuition rate charged across System; most universities charge a higher out-of-state tuition rate.

8. Instructional FTE

Instructional FTE should not be greater than total FTE in E&G, Auxiliary, and Restricted Funds.

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
Total Budgeted Annualized FTE Faculty	573.27	463.47	424.48	413.59	413.74	FY 2020-21
Instructional Faculty FTE	461.21	340.59	311.46	303.80	303.91	FY 2021-22
Difference	(112.06)	(122.89)	(113.02)	(109.79)	(109.83)	FY 2022-23
						FY 2023-24
						FY 2024-25

9. Tuition Revenue

The % change in Tuition Revenue should be similar to the cumulative change in enrollment and the tuition rate*.

	FY 2022-23	FY 2023-24	FY 2024-25	
% Change in Enrollment	-4.7%	0.0%	0.8%	FY 2022-23
% Change in Tuition Revenue	-14.0%	0.1%	0.7%	FY 2023-24
Difference	-9.3%	0.1%	-0.1%	FY 2024-25

*If there is a legitimate reason that these would not match (e.g., alternate pricing structures, significant increase in summer and/or winter session

10. Utilities

The % increase in Utilities should be similar to the Assumptions given.*

DUE TO HIGHER THAN NORMAL PRICES, THIS EDIT CHECK WILL NOT BE USED THIS YEAR.

Description of Edit Check

11. Loans Between E&G and Auxiliary

Loans made between the E&G and Auxiliary funds should net to \$0.

	FY 2020-21	\$0		FY 2020-21
	FY 2021-22	\$0		FY 2021-22
	FY 2022-23	\$0		FY 2022-23
	FY 2023-24	\$0		FY 2023-24
	FY 2024-25	\$0		FY 2024-25

12. Transfers to/from E&G Plant Fund

Total transfers to/from E&G Plant Fund (row 215) should equal total in Transfers Detail section (row 253) of E&G Total Worksheet.

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
Total Transfers	(\$6,902,887)	\$2,934,341	\$750,000	\$750,000	\$750,000	FY 2020-21
Total in Transfers Detail section	(\$6,902,887)	\$2,934,341	\$750,000	\$750,000	\$750,000	FY 2021-22
Difference	\$0	\$0	\$0	\$0	\$0	FY 2022-23
						FY 2023-24
						FY 2024-25

13. Transfers to/from Auxiliary Plant Fund

Total transfers to/from Auxiliary Plant Fund (row 186) should equal total in Transfers Detail section (row 224) of Aux Worksheet.

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
Total Transfers	(\$1,166,882)	(\$5,000)	\$0	\$0	\$0	FY 2020-21
Total in Transfers Detail section	(\$1,166,882)	(\$5,000)	\$0	\$0	\$0	FY 2021-22
Difference	\$0	\$0	\$0	\$0	\$0	FY 2022-23
						FY 2023-24
						FY 2024-25

14. E&G Fund Actuals match FINRPT

		CPP	FINRPT	Difference
Revenues	FY 2020-21	\$ 177,535,441	\$ 177,535,440	1
Rev Less Exp & Trf	FY 2020-21	3,724,847	\$ 3,724,846	1
Revenues	FY 2021-22	\$ 179,318,483	\$ 179,318,484	(1) (excl 497.1 & 497.2)
Rev Less Exp & Trf	FY 2021-22	\$ 9,938,251	\$ 9,938,253	(2)

E&G Fund

Revenues	FY 2020-21
Rev Less Exp & Trf	FY 2020-21
Revenues	FY 2021-22
Rev Less Exp & Trf	FY 2021-22

15. Auxiliary Fund Actuals Match FINRPT

Revenues	FY 2020-21	\$ 24,352,931	\$ 24,352,932	(1)
Rev Less Exp & Trf	FY 2020-21	\$ (783,410)	\$ (783,410)	0
Revenues	FY 2021-22	\$ 21,422,096	\$ 21,422,095	1 (excl 497.1 & 497.2)
Rev Less Exp & Trf	FY 2021-22	\$ (5,458,222)	\$ (5,458,222)	0

Auxiliary Fund

Revenues	FY 2020-21
Rev Less Exp & Trf	FY 2020-21
Revenues	FY 2021-22
Rev Less Exp & Trf	FY 2021-22

16. Restricted Fund Actuals Match FINRPT

Revenues	FY 2020-21	\$ 22,518,711	\$ 22,518,711	0
Rev Less Exp & Trf	FY 2020-21	\$ (248,871)	\$ (248,870)	(1)
Revenues	FY 2021-22	\$ 26,654,534	\$ 26,654,534	0 (excl 497.1 & 497.2)
Rev Less Exp & Trf	FY 2021-22	\$ (308,257)	\$ (308,257)	0

Restricted Fund

Revenues	FY 2020-21
Rev Less Exp & Trf	FY 2020-21
Revenues	FY 2021-22
Rev Less Exp & Trf	FY 2021-22

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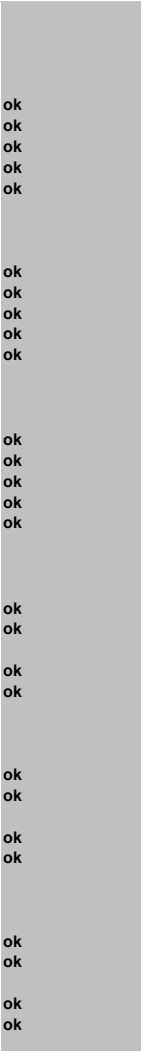
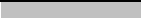
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Pennsylvania's State System of Higher Education
Budget Assumptions

Updated as of 7/28/22

Proposed Change in Tuition		FY2021-22			FY2022-23			FY2023-24			
Tuition Rates, Instructional Support, and Technology Tuition Fee		0.00%			0.00%			0.00%			
University-based Fees		0.00%			0.00%			0.00%			
Proposed Change in State Appropriations		FY2021-22			FY2022-23			FY2023-24			
State Appropriations		0.00%			2.00%			2.00%			
Proposed Salary Increases (reflects fiscal impact of pay adjustments based on timing of each event). <i>Red numbers</i> are provided for projections only, in lieu of any approved adjustments.	FY2021-22				FY2022-23				FY2023-24		
	Pay Adjustments:				Pay Adjustments:				Pay Adjustments:		
	Steps*/ Nonrep Merit	GPI	Compounded Fiscal Impact		Steps*/ Nonrep Merit	GPI	Compounded Fiscal Impact		Steps*	GPI	Compounded Fiscal Impact
Faculty	2.5%/1.25%	2.00%	2.8%		5.0%/2.5%	2.50%	3.9%				2.0%
AFSCME	1.69%	2.38%	3.2%		1.13%	2.50%	3.8%				2.0%
Nonrepresented <i>(planning years: merit pool assumption in step column)</i>	2.63%		2.6%		6.88%		6.9%				2.0%
SCUPA	1.25%	1.75%	3.1%		2.50%	0.50%	3.3%				2.0%
Other											
Coaches (Salary adjustment equates to GPI and merit pool equates to step)	2.50%	0.50%	3.1%		2.50%	2.00%	4.5%				2.0%
SPFPA			0.0%				0.0%				2.0%
POA	Police & Patrol - 5.0%; Security Officers - 2.25%	Security Officers: 2.17%	4.9%		Police & Patrol - 3.75%; Security Officers - 1.125%	Security Officers: 1.67%	3.4%				2.0%
OPEIU	1.13%	2.04%	3.4%		2.25%	2.46%	4.8%				2.0%
SEIU (Social Workers - formerly PSSU)	1.69%	2.38%	3.5%		1.13%	2.50%	3.8%				2.0%
PDA			0.0%				0.0%				2.0%

*Or a one-time cash payment equivalent to the value of a step for those already at the top of the pay scale

Health Care (Full-Time, Employer Rate)	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change
AFSCME, SCUPA, SEIU, and PDA (PEBTF Plan)	\$519.00	3.39%	\$536.00	3.28%	\$552.08	3.00%
Faculty						
HMO (medical and prescription drug) (UPMC only, eff. 7/1/17)	\$586.36	4.00%	\$600.97	2.49%	\$643.04	7.00%
PPO	\$534.03	4.00%	\$567.45	6.26%	\$607.17	7.00%
Nonrepresented, Nurses, and SPFPA						
PPO	\$521.30	4.00%	\$560.10	7.44%	\$599.31	7.00%
Coaches						
HMO (medical and prescription drug) (UPMC only, eff. 7/1/17)	\$586.36	4.00%	\$600.97	2.49%	\$643.04	7.00%
PPO	\$648.74	4.00%	\$698.83	7.72%	\$747.75	7.00%
Supplemental Health Care (Health and Welfare)						
Faculty	\$56.29	0.00%	\$56.29	0.00%	\$57.98	3.00%
Nonrepresented, Coaches, Nurses, and SPFPA	\$32.57	4.00%	\$32.57	0.00%	\$33.55	3.00%
Annuitant Hospitalization						
AFSCME, SEIU, and PDA	\$120.00	-47.83%	\$120.00	0.00%	\$128.40	7.00%
Faculty, Nonrepresented, SCUPA, Coaches, Nurses, and SPFPA	\$163.00	4.00%	\$178.00	9.20%	\$190.46	7.00%

**Pennsylvania's State System of Higher Education
Budget Assumptions**

Updated as of 7/28/22

Proposed Change in Tuition	FY2021-22		FY2022-23		FY2023-24	
	FY2021-22		FY2022-23		FY2023-24	
Retirement and Life/Disability Insurance	Defined Benefit/ Defined Contribution	% Change	Defined Benefit/ Defined Contribution	% Change	Defined Benefit/ Defined Contribution	% Change
TIAA/CREF	9.29%	0.00%	9.29%	0.00%	9.29%	0.00%
SERS						
Class A	29.98%	1.70%	30.44%	1.53%	28.78%	-5.45%
Class AA (vast majority of employees)	37.46%	1.68%	38.82%	3.63%	36.70%	-5.45%
Class A3 & A4 (for employees hired 1/1/11 or later)	25.90%	1.69%	26.05%	0.58%	24.63%	-5.45%
Class A5 (for employees hired 1/1/19 or later)	17.68% / 2.25%	2.0% / 0%	16.18% / 2.25%	-6.8% / 0%	15.18% / 2.25%	-6.18% / 0%
Class A6 (for employees hired 1/1/19 or later)	17.93% / 2.00%	2.0% / 0%	16.43% / 2.00%	-6.7% / 0%	15.43% / 2.00%	-6.09% / 0%
Defined Contribution Plan (for employees hired 1/1/19 or later)	16.38% / 3.50%	2.0% / 0%	14.87% / 3.50%	-7.3% / 0%	13.87% / 3.50%	-6.72% / 0%
PSERS	Total of all Rates (Retirement, HC Prem. Assist. and Defined Contribution)		Total of all Rates (Retirement, HC Prem. Assist. and Defined Contribution)		Total of all Rates (Retirement, HC Prem. Assist. and Defined Contribution)	
All Classes and Plans	17.47%	1.20%	17.63%	0.92%	17.85%	1.22%
Life Insurance (per \$1,000)						
Monthly Rate	\$0.2260	0.0%	\$0.2260	0.0%	\$0.2260	0.0%
Executive Short-Term Disability Insurance (per \$10 of weekly pay)						
Monthly Rate (\$27.50/month maximum)	\$0.1100	0.0%	\$0.1100	0.0%	\$0.1100	0.0%
Inflation Factors						
Consumer Price Index (Urban)	6.7%		4.3%		2.6%	
Utilities	2.4%		10.0%		3.0%	
Social Security	Calendar Yr 2021	% Change	Calendar Yr 2022	% Change	Calendar Yr 2023	% Change
Rate	7.65%	0.00%	7.65%	0.00%	7.65%	0.00%
Maximum Wage Limit	\$143,400	4.14%	\$147,000	2.51%	\$156,261	6.30%

Sources: System Benefits Office, Congressional Budget Office

Health Care Detailed Breakdown

Pennsylvania's State System of Higher Education
Budget Assumptions

Updated as of 7/28/22

Proposed Change in Tuition	FY2021-22		FY2022-23		FY2023-24	
	FY2021-22		FY2022-23		FY2023-24	
	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change
Health Care (Employer Rates)						
AFSCME, SCUPA, SEIU, and PDA Full-Time (PEBTF Plan)	\$519.00	6.79%	\$536.00	3.28%	\$552.08	3.00%
AFSCME, SCUPA, SEIU, and PDA Part-Time (PEBTF Plan, including Bronze Plan)	\$259.50	6.79%	\$268.00	3.28%	\$276.04	3.00%
Faculty						
HMO, Full-time	\$586.36	9.25%	\$600.97	2.49%	\$643.04	7.00%
<i>Deposit Rate</i>	\$586.36	9.25%	\$600.97	2.49%	\$643.04	7.00%
PPO, Full-time	\$534.03	11.11%	\$567.45	6.26%	\$607.17	7.00%
<i>Deposit Rate</i>	\$507.33	11.11%	\$539.08	6.26%	\$576.81	7.00%
PPO, Part-time	\$297.84	18.10%	\$297.00	-0.28%	\$317.79	7.00%
<i>Deposit Rate</i>	\$282.95	18.10%	\$282.15	-0.28%	\$301.89	7.00%
PPO Bronze Plan (eff. 7/1/15)	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Nonrepresented, Nurses, and SPFPA						
PPO, Full-time	\$521.30	8.69%	\$560.10	7.44%	\$599.31	7.00%
<i>Deposit Rate</i>	\$495.24	8.69%	\$532.10	7.44%	\$569.34	7.00%
PPO, Part-time	\$272.85	8.42%	\$293.16	7.44%	\$313.68	7.00%
<i>Deposit Rate</i>	\$259.21	8.42%	\$278.50	7.44%	\$297.99	7.00%
PPO Bronze Plan (eff. 7/1/15)	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Coaches						
HMO, Full-time	\$586.36	9.25%	\$600.97	2.49%	\$643.04	7.00%
<i>Deposit Rate</i>	\$586.36	9.25%	\$600.97	2.49%	\$643.04	7.00%
PPO, Full-time	\$648.74	9.33%	\$698.83	7.72%	\$747.75	7.00%
<i>Deposit Rate</i>	\$616.31	9.33%	\$663.89	7.72%	\$710.36	7.00%
PPO, Part-time	\$324.37	9.33%	\$349.42	7.72%	\$373.87	7.00%
<i>Deposit Rate</i>	\$308.15	9.33%	\$331.95	7.72%	\$355.18	7.00%
PPO Bronze Plan (eff. 7/1/15)	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%

Supplemental Health Care (Health and Welfare)	FY2021-22		FY2022-23		FY2023-24	
	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change
Faculty, Full-time	\$56.29	0.00%	\$56.29	0.00%	\$57.98	3.00%
Faculty, Part-time (based on workload)	\$28.15	0.00%	\$28.15	0.00%	\$28.99	3.00%
Nonrepresented, Coaches, Nurses, and SPFPA	\$32.57	-3.41%	\$32.57	0.00%	\$33.55	3.00%
<i>Deposit Rate</i>	\$32.57	-3.41%	\$32.57	0.00%	\$33.55	3.00%

Annuitant Hospitalization Insurance	FY2021-22		FY2022-23		FY2023-24	
	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change
Faculty, Nonrepresented, SCUPA, Coaches, Nurses, SPFPA, and POA, Full-Time	\$163.00	-4.68%	\$178.00	9.20%	\$190.46	7.00%
<i>Deposit Rate</i>	\$155.00	-4.91%	\$169.00	9.03%	\$181.11	7.16%
Faculty, Nonrepresented, SCUPA, Coaches, Nurses, SPFPA, and POA, Part-Time	\$81.50	-4.68%	\$89.00	9.20%	\$95.23	7.00%
<i>Deposit Rate</i>	\$77.50	-4.91%	\$84.50	9.04%	\$90.47	7.06%

Tuition	FY2021-22			FY2022-23			FY2023-24		
	Rate	\$ Change	% Change	Rate	\$ Change	% Change	Rate	\$ Change	% Change
In-State Undergraduate	\$7,716	\$0	0.0%	\$7,716	\$0	0.0%	\$7,716	\$0	0.0%
Out-of-State Undergraduate									
Maximum Rate	\$19,290	\$0	0.0%	\$19,290	\$0	0.0%	\$19,290	\$0	0.0%
Minimum Rate	\$10,032	\$0	0.0%	\$9,660	(\$372)	-3.7%	\$9,660	\$0	0.0%
In-State Graduate (beginning in FY10-11 tuition is charged per credit)	\$516	\$0	0.0%	\$516	\$0	0.0%	\$516	\$0	0.0%
Out-of-State Graduate (beginning in FY10-11 tuition is charged per credit)	\$774	\$0	0.0%	\$774	\$0	0.0%	\$774	\$0	0.0%
Technology Tuition Fee, for In-State Full-Time Students	\$478	\$0	0.0%	\$478	\$0	0.0%	\$478	\$0	0.0%

**FOR INTEGRATED UNIVERSITY
PLANNING PURPOSES ONLY**

Proposed Change in Tuition	FY2024-25		FY2025-26			
Tuition Rates, Instructional Support, and Technology Tuition Fee	0.00%		0.00%			
University-based Fees	0.00%		0.00%			
Proposed Change in State Appropriations	FY2024-25		FY2025-26			
State Appropriations	2.00%		2.00%			
Proposed Salary Increases (reflects fiscal impact of pay adjustments based on timing of each event). <i>Red numbers</i> are provided for projections only, in lieu of any approved adjustments.	FY2024-25			FY2025-26		
	Pay Adjustments:		Compounded Fiscal Impact	Pay Adjustments:		Compounded Fiscal Impact
Steps*	GPI	Steps*		GPI		
Faculty			2.0%		2.0%	
AFSCME			2.0%		2.0%	
Nonrepresented <i>(planning years: merit pool assumption in step column)</i>			2.0%		2.0%	
SCUPA			2.0%		2.0%	
Other						
Coaches (Salary adjustment equates to GPI and merit pool equates to step)			2.0%		2.0%	
SPFPA			2.0%		2.0%	
POA			2.0%		2.0%	
OPEIU			2.0%		2.0%	
SEIU (Social Workers - formerly PSSU)			2.0%		2.0%	
PDA			2.0%		2.0%	

*Or a one-time cash payment equivalent to the value of a step for those already at the to

Health Care (Full-Time, Employer Rate)	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change
AFSCME, SCUPA, SEIU, and PDA (PEBTF Plan)	\$568.64	3.00%	\$585.70	3.00%
Faculty				
HMO (medical and prescription drug) (UPMC only, eff. 7/1/17)	\$688.05	7.00%	\$736.21	7.00%
PPO	\$649.67	7.00%	\$695.15	7.00%
Nonrepresented, Nurses, and SPFPA				
PPO	\$641.26	7.00%	\$686.15	7.00%
Coaches				
HMO (medical and prescription drug) (UPMC only, eff. 7/1/17)	\$688.05	7.00%	\$736.21	7.00%
PPO	\$800.09	7.00%	\$856.10	7.00%
Supplemental Health Care (Health and Welfare)				
Faculty	\$59.72	3.00%	\$61.51	3.00%
Nonrepresented, Coaches, Nurses, and SPFPA	\$34.55	3.00%	\$35.59	3.00%
Annuitant Hospitalization				
AFSCME, SEIU, and PDA	\$137.39	7.00%	\$147.01	7.00%
Faculty, Nonrepresented, SCUPA, Coaches, Nurses, and SPFPA	\$203.79	7.00%	\$218.06	7.00%

**FOR INTEGRATED UNIVERSITY
PLANNING PURPOSES ONLY**

Proposed Change in Tuition	FY2024-25		FY2025-26	
	Defined Benefit/ Defined Contribution	% Change	Defined Benefit/ Defined Contribution	% Change
Retirement and Life/Disability Insurance				
TIAA/CREF	9.29%	0.00%	9.29%	0.00%
SERS				
Class A	26.46%	-8.06%	24.85%	-6.07%
Class AA (vast majority of employees)	33.74%	-8.06%	31.69%	-6.07%
Class A3 & A4 (for employees hired 1/1/11 or later)	22.64%	-8.06%	21.27%	-6.07%
Class A5 (for employees hired 1/1/19 or later)	13.78% / 2.25%	-9.22% / 0%	12.81% / 2.25%	-7.04% / 0%
Class A6 (for employees hired 1/1/19 or later)	14.03% / 2.00%	-9.07% / 0%	13.06% / 2.00%	-6.91% / 0%
Defined Contribution Plan (for employees hired 1/1/19 or later)	12.47% / 3.50%	-10.09% / 0%	11.50% / 3.50%	-7.78% / 0%
PSERS	Total of all Rates (Retirement, HC Prem. Assist. and Defined Contribution)		Total of all Rates (Retirement, HC Prem. Assist. and Defined Contribution)	
All Classes and Plans	18.01%	0.92%	18.24%	1.28%
Life Insurance (per \$1,000)				
Monthly Rate	\$0.2260	0.0%	\$0.2260	0.0%
Executive Short-Term Disability Insurance (per \$10 of weekly pay)				
Monthly Rate (\$27.50/month maximum)	\$0.1100	0.0%	\$0.1100	0.0%
Inflation Factors				
Consumer Price Index (Urban)	2.3%		2.3%	
Utilities	2.0%		2.5%	
Social Security	Calendar Yr 2023	% Change	Calendar Yr 2023	% Change
Rate	7.65%	0.00%	7.65%	0.00%
Maximum Wage Limit	\$163,136	4.40%	\$168,846	3.50%

Sources: System Benefits Office, Congressional Budget Office

Health Care Detailed Breakdown

**FOR INTEGRATED UNIVERSITY
PLANNING PURPOSES ONLY**

Proposed Change in Tuition	FY2024-25		FY2025-26	
	FY2024-25		FY2025-26	
	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change
Health Care (Employer Rates)				
AFSCME, SCUPA, SEIU, and PDA Full-Time (PEBTF Plan)	\$568.64	3.00%	\$585.70	3.00%
AFSCME, SCUPA, SEIU, and PDA Part-Time (PEBTF Plan, including Bronze Plan)	\$284.32	3.00%	\$292.85	3.00%
Faculty				
HMO, Full-time	\$688.05	7.00%	\$736.21	7.00%
<i>Deposit Rate</i>	\$688.05	7.00%	\$736.21	7.00%
PPO, Full-time	\$649.67	7.00%	\$695.15	7.00%
<i>Deposit Rate</i>	\$617.19	7.00%	\$660.39	7.00%
PPO, Part-time	\$340.04	7.00%	\$363.84	7.00%
<i>Deposit Rate</i>	\$323.02	7.00%	\$345.64	7.00%
PPO Bronze Plan (eff. 7/1/15)	\$0.00	0.00%	\$0.00	0.00%
Nonrepresented, Nurses, and SPFPA				
PPO, Full-time	\$641.26	7.00%	\$686.15	7.00%
<i>Deposit Rate</i>	\$609.20	7.00%	\$651.84	7.00%
PPO, Part-time	\$335.64	7.00%	\$359.13	7.00%
<i>Deposit Rate</i>	\$318.85	7.00%	\$341.17	7.00%
PPO Bronze Plan (eff. 7/1/15)	\$0.00	0.00%	\$0.00	0.00%
Coaches				
HMO, Full-time	\$688.05	7.00%	\$736.21	7.00%
<i>Deposit Rate</i>	\$688.05	7.00%	\$736.21	7.00%
PPO, Full-time	\$800.09	7.00%	\$856.10	7.00%
<i>Deposit Rate</i>	\$760.09	7.00%	\$813.29	7.00%
PPO, Part-time	\$400.05	7.00%	\$428.05	7.00%
<i>Deposit Rate</i>	\$380.05	7.00%	\$406.65	7.00%
PPO Bronze Plan (eff. 7/1/15)	\$0.00	0.00%	\$0.00	0.00%

Supplemental Health Care (Health and Welfare)	FY2024-25		FY2025-26	
	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change
Faculty, Full-time	\$59.72	3.00%	\$61.51	3.00%
Faculty, Part-time (based on workload)	\$29.86	3.00%	\$30.75	3.00%
Nonrepresented, Coaches, Nurses, and SPFPA	\$34.55	3.00%	\$35.59	3.00%
<i>Deposit Rate</i>	\$34.55	3.00%	\$35.59	3.00%

Annuitant Hospitalization Insurance	FY2024-25		FY2025-26	
	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change
Faculty, Nonrepresented, SCUPA, Coaches, Nurses, SPFPA, and POA, Full-Time	\$203.79	7.00%	\$218.06	7.00%
<i>Deposit Rate</i>	\$193.78	7.00%	\$207.34	7.00%
Faculty, Nonrepresented, SCUPA, Coaches, Nurses, SPFPA, and POA, Part-Time	\$101.90	7.00%	\$109.03	7.00%
<i>Deposit Rate</i>	\$96.80	7.00%	\$103.58	7.00%

Tuition	FY2024-25			FY2025-26		
	Rate	\$ Change	% Change	Rate	\$ Change	% Change
In-State Undergraduate	\$7,716	\$0	0.0%	\$7,716	\$0	0.0%
Out-of-State Undergraduate						
Maximum Rate	\$19,290	\$0	0.0%	\$19,290	\$0	0.0%
Minimum Rate	\$9,660	\$0	0.0%	\$9,660	\$0	0.0%
In-State Graduate (beginning in FY10-11 tuition is charged per credit)	\$516	\$0	0.0%	\$516	\$0	0.0%
Out-of-State Graduate (beginning in FY10-11 tuition is charged per credit)	\$774	\$0	0.0%	\$774	\$0	0.0%
Technology Tuition Fee, for In-State Full-Time Students	\$478	\$0	0.0%	\$478	\$0	0.0%

Miscellaneous Data

For use in developing the budget.

University Code	Fall Headcount Enrollment						Annualized FTE Enrollment			FY 2020-21		
	Fall 2020			Fall 2021			FY 2021-22 Estimated	FY 2022-23 Estimated	FY 2023-24 Estimated	Base E&G Appropriation	AFRP	Other E&G
	In-State (Undergrad and Grad)	Out-of-State (Undergrad and Grad)	Total Headcount Enrollment	In-State (Undergrad and Grad)	Out-of-State (Undergrad and Grad)	Total Headcount Enrollment						
BL	7,740	696	8,436	7,069	676	7,745	7,386.64			\$38,301,233	\$104,612	
CA	4,785	2,100	6,885	4,466	2,046	6,512	5,726.00			34,091,641	89,734	
CH	627	-	627	642	-	642	611.07	620.00	689.00	13,463,065	34,602	
CL	3,587	878	4,465	3,156	766	3,922	3,325.25			26,424,870	87,445	
EA	4,993	849	5,842	4,327	809	5,136	4,679.70	5,005.40	5,455.02	28,663,494	79,398	300,941
ED	3,146	1,173	4,319	2,939	1,104	4,043	3,560.84			28,470,020	106,490	
IN	8,032	2,035	10,067	7,343	1,965	9,308	8,095.14	8,075.41	8,372.28	55,868,689	189,643	
KU	6,945	947	7,892	6,697	978	7,675	6,725.58	6,725.58	6,968.23	37,309,196	101,000	300,941
LO	2,727	436	3,163	2,466	454	2,920	6,733.57			25,688,951	57,403	
MA	1,780	12	1,792	1,790	13	1,803	1,510.18			18,020,984	53,522	
MI	6,493	1,002	7,495	6,257	956	7,213	6,217.40	6,239.23	6,294.11	35,106,885	101,000	300,941
SH	5,324	806	6,130	4,901	767	5,668	4,970.50	5,006.36	5,271.56	31,263,226	89,734	
SL	7,415	1,461	8,876	6,921	1,503	8,424	8,534.34	8,498.04	8,530.90	39,680,866	105,417	
WE	14,712	3,007	17,719	14,475	3,165	17,640	16,008.65	16,105.12	16,326.75	58,194,345		
OC System	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4,819,712	-	
Total	78,306	15,402	93,708	73,449	15,202	88,651	84,084.86	80,718.33	82,654.77	\$475,367,177	\$1,200,000	\$902,823
CO	12,247	1,144	13,391	11,325	1,143	12,468	15,630.39	11,922.50	12,045.15	82,011,168	215,537	0
PE	11,518	4,151	15,669	10,561	3,916	14,477	12,612	12,520.69	12,701.77	88,986,531	283,669	0

	Source: Office of Advanced Data Analytics' SharePoint site; Reports and Data Tables; Students; Enrollment; Enrollment Census, Fall 2020; Table 4, "Headcount Enrollment by University, Level and Residency, Fall 2020."	Source: Office of Advanced Data Analytics' SharePoint site; Reports and Data Tables; Students; Enrollment; Enrollment Census, Fall 2021; Table 3, "Headcount Enrollment by University, Level and Status, Fall 2021."	Source: September 2021 CPP submissions (SL, WE and 23/24 for non-integrated); February 2022 sustainability progress updates (BL, CA, CH, CL, EA, ED, IN, KU, LO, MA, MI, and SH and 21/22-23/24 for integrated); includes clock hour students for IUP.
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Source: Annual appropriation allocation mer

Miscellaneous Data

For use in developing the budget.

		FY 2021-22			
University Code	TOTAL	Base E&G Appropriation	AFRP	Other E&G	TOTAL
BL	\$38,405,845	\$38,997,839	\$52,306		\$39,050,145
CA	34,181,375	33,365,519	44,867		33,410,386
CH	13,497,667	13,307,552	17,301		13,324,853
CL	26,512,315	26,193,897	43,723		26,237,620
EA	29,043,833	29,044,959	39,699	519,777	29,604,435
ED	28,576,510	27,371,610	53,245		27,424,855
IN	56,058,332	53,781,825	94,822	626,415	54,503,062
KU	37,711,137	37,151,483	50,500	519,777	37,721,760
LO	25,746,354	24,238,018	28,701		24,266,719
MA	18,074,506	17,172,361	26,761		17,199,122
MI	35,508,826	35,664,027	50,500	294,267	36,008,794
SH	31,352,960	31,118,167	44,867		31,163,034
SL	39,786,283	41,483,837	52,708		41,536,545
WE	58,194,345	62,256,371			62,256,371
OC	4,819,712	3,762,300	-		3,762,300
System					
Total	\$477,470,000	\$474,909,765	\$600,000	\$1,960,235	\$477,470,000
CO	82,226,705	80,408,218	107,768	0	80,515,986
PE	89,270,200	86,931,026	141,835	0	87,072,861

nos to university presidents.

Miscellaneous Data

For use in developing the budget.

FOR INTE

State Appropriation Allocations													Base E&G Appropriation
Estimated FY 2022-23				Estimated FY 2023-24				Estimated FY 2024-25					
University Code	Base E&G Appropriation	AFRP	Other E&G	TOTAL	Base E&G Appropriation	AFRP	Other E&G	TOTAL	Base E&G Appropriation	AFRP	Other E&G	TOTAL	
BL													See r information
CA													
CH	\$19,360,759	\$17,301		\$19,378,060	\$19,748,320	\$17,301		\$19,765,621	\$20,143,632	\$17,301		20,160,934	
CL													
EA	39,569,682	39,699	294,100	39,903,481	40,361,870	39,699	293,517	40,695,085	41,169,901	39,699	294,183	41,503,783	
ED													
IN	56,800,411	94,822		56,895,233	57,938,316	94,822		58,033,138	59,098,979	94,822		59,193,800	
KU	46,384,001	50,500	294,100	46,728,601	47,312,691	50,500	293,517	47,656,708	48,259,955	50,500	294,183	48,604,638	
LO													
MA													
MI	41,980,425	50,500	294,100	42,325,025	42,821,044	50,500	293,517	43,165,060	43,678,474	50,500	294,183	44,023,158	
SH	37,478,155	44,867		37,523,022	38,228,615	44,867		38,273,482	38,994,085	44,867		39,038,952	
SL	51,204,275	52,708		51,256,983	52,229,414	52,708		52,282,123	53,275,057	52,708		53,327,765	
WE	81,426,349			81,426,349	83,054,876			83,054,876	84,715,973			84,715,973	
OC	5,097,031			5,097,031	5,218,368			5,218,368	5,338,346			5,338,346	
System													
Total	\$550,987,700	\$600,000	\$882,300	\$552,470,000	\$562,038,850	\$600,000	\$880,550	\$563,519,400	\$573,307,238	\$600,000	\$882,550	\$574,789,788	
CO	84,527,516	107,768	0	\$84,635,284	\$86,220,221	107,768	0	86,327,990	\$87,946,781	107,768	0	88,054,549	\$89,740,202
PE	87,159,097	141,834	0	87,300,931	88,905,115	141,834	0	89,046,950	90,686,054	141,834	0	90,827,889	92,545,162

	<p>The FY 2022-23 columns include the university's appropriation allocations approved by the Board of Governors on July 21, 2022. Each subsequent year includes a 2 percent increase in each univers "off-the-top" items approved by the Board of Governors on July 21, 2022. Note: Any supplement a university will receive from the one-time SERS credits or other formula transition funds will be recor therefore are excluded from these amounts.</p>
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Miscellaneous Data

For use in developing the budget.

INTEGRATED UNIVERSITY PLANNING
PURPOSES ONLY

FOR
INTEGRATE
D
UNIVERSITY
PLANNING

University Code	Estimated FY 2025-26			SERS Supplement/ Formula Transition Funds					AFRP Debt Service Payment					
	AFRP	Other E&G	TOTAL	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2021-22		FY 2022-23		FY 2023-24	
									Principal	Interest	Principal	Interest	Principal	Interest
BL				\$0					\$62,045	(\$9,739)	\$59,036	(\$6,730)	\$61,942	(\$9,636)
CA				770,989					53,221	(8,354)	50,639	(5,772)	53,132	(8,265)
CH				172,814					20,523	(3,222)	19,527	(2,226)	20,488	(3,187)
CL				274,695					51,863	(8,140)	49,348	(5,625)	51,777	(8,054)
EA				0					47,090	(7,391)	44,807	(5,108)	47,012	(7,313)
ED				1,151,655					63,158	(9,913)	60,095	(6,850)	63,053	(9,808)
IN				2,181,685					112,476	(17,654)	107,021	(12,199)	112,289	(17,467)
KU				208,213					59,902	(9,402)	56,997	(6,497)	59,803	(9,303)
LO				1,479,635					34,045	(5,344)	32,394	(3,693)	33,988	(5,287)
MA				875,384					31,744	(4,983)	30,204	(3,443)	31,691	(4,930)
MI				0					59,902	(9,402)	56,997	(6,497)	59,803	(9,303)
SH				189,926					53,221	(8,354)	50,639	(5,772)	53,132	(8,265)
SL				0					62,522	(9,814)	59,490	(6,782)	62,418	(9,710)
WE				0					0	0	0	0	0	0
OC				0					0	0	0	0	0	0
System														
Total				\$7,304,996	\$4,415,421	\$3,932,419	\$3,752,437	\$3,827,485	\$711,713	(\$111,713)	\$677,194	(\$77,194)	\$710,529	(\$110,529)
CO	75,438	0	89,815,640	\$2,355,019	\$1,803,363	\$1,839,430	\$1,876,218	\$1,913,742	127,834	(20,066)	121,634	(13,866)	127,621	(19,853)
PE	99,284	0	92,644,446	2,197,339	2,612,058	2,092,989	1,876,219	1,913,743	168,242	(26,407)	160,082	(18,247)	167,962	(26,127)

rows 24 and 25 below for
information about integrated universities

see rows 24 and 25 below for
information about integrated
universities

city's total appropriation as well as most
led in a different minor object code and

Source: FY 2022-23 Appropriation Allocation Memo, July 22, 2022.
Projected amounts for FY 2023-24 through FY 2025-26 represent multi-
year transition funds for integrated universities to move to the new
allocation formula model implemented in FY 2022-23.

Source: AFRP Debt Service Schedule (principal only). Note: the annual interest pay
annual amounts in the AFRP debt service schedule due to anticipated interest earni
should be reflected as a Debt Principal Payment in the Transfer section; the interest

Miscellaneous Data

For use in developing the budget.

**FOR INTEGRATED
UNIVERSITY PLANNING**

University Code	s				Bond Debt Service Payments, as of June									
	FY 2024-25		FY 2025-26		FY 2022-23				FY 2023-24					
	Principal	Interest	Principal	Interest	E&G Principal	E&G Interest	Auxiliary Principal	Auxiliary Interest	E&G Principal	E&G Interest	Auxiliary Principal	Auxiliary Interest	E&G Principal	
BL	\$49,401	\$2,905	\$51,869	(\$15,255)	\$915,372	\$263,066	\$5,914,453	\$3,328,841	\$957,264	\$218,847	\$5,758,887	\$3,090,838	\$440,598	
CA	42,375	2,492	44,492	(13,085)	2,962,601	1,070,256	4,991,309	3,583,516	2,507,582	1,001,699	5,206,839	3,347,009	3,261,305	
CH	16,340	961			2,197,582	231,213	328,220	43,733	2,379,730	121,334	306,763	27,322	46,955	
CL	41,294	2,429	43,357	(12,751)	0	0	562,198	109,485	0	0	578,955	92,914	0	
EA	37,494	2,205			2,574,770	719,210	2,003,003	1,810,925	2,586,166	616,313	2,118,787	1,710,775	2,674,067	
ED	50,288	2,957	52,800	(15,529)	269,674	128,793	4,752,244	4,052,107	283,313	115,309	4,648,841	3,827,210	297,571	
IN	89,555	5,267			1,485,392	312,869	2,461,499	1,083,673	714,203	238,599	2,438,962	1,013,991	749,059	
KU	47,695	2,805			1,602,512	357,830	3,879,540	2,571,906	1,149,595	277,704	4,080,706	2,377,928	1,208,056	
LO	27,107	1,594	28,462	(8,371)	1,130,000	116,500	1,643,095	1,342,694	1,200,000	60,000	1,722,640	1,269,326	0	
MA	25,275	1,486	26,538	(7,805)	1,036,596	116,478	2,375,956	2,856,541	1,018,447	64,648	2,298,013	2,743,501	40,382	
MI	47,695	2,805			1,655,459	286,733	7,226,328	4,797,381	1,722,136	232,294	7,392,969	4,551,931	1,597,917	
SH	42,375	2,492			0	0	6,670,651	5,843,403	0	0	7,014,957	5,618,681	0	
SL	49,781	2,927			1,661,312	877,549	1,873,802	622,734	1,398,392	794,483	1,844,231	553,608	1,420,290	
WE	0	0			2,081,388	2,672,845	2,449,802	936,818	2,182,861	2,568,776	1,953,648	867,656	2,298,527	
OC	0	0			128,913	6,446	0	0	0	0	0	0	0	
System					48,740,305	19,871,990			55,919,944	19,055,696			37,509,680	
Total	\$566,677	\$33,323	\$247,518	(\$72,796)	\$68,441,876	\$27,031,778	\$47,132,100	\$32,983,757	\$74,019,633	\$25,365,702	\$47,365,198	\$31,092,690	\$51,544,407	
CO	101,783	5,985	106,868	(31,430)	3,081,968	496,044	9,933,504	7,528,076	3,175,711	343,495	9,779,540	7,103,665	480,980	
PE	133,957	7,878	140,650	(41,366)	3,232,275	1,199,049	10,305,751	7,745,108	2,790,895	1,117,008	10,434,635	7,267,133	3,558,876	

ments in this schedule will not equal the respective
ngs. The principal portion of the AFRP project(s)
should be shown as an Interest Expense.

Source: Treasury Office, Debt Service Payments as of June 30, 2022.

Miscellaneous Data

For use in developing the budget.

**FOR INTEGRATED UNIVERSITY
PLANNING PURPOSES ONLY**

30, 2022							
FY 2024-25				FY 2025-26			
University Code	E&G Interest	Auxiliary Principal	Auxiliary Interest	E&G Principal	E&G Interest	Auxiliary Principal	Auxiliary Interest
BL	\$172,534	\$5,667,082	\$2,847,650	\$230,215	\$140,508	\$5,980,596	\$2,618,299
CA	949,328	5,441,595	3,105,591	3,365,170	855,830	5,697,159	2,851,469
CH	2,348	180,144	11,984				
CL	0	597,521	74,761	0	0	617,896	54,929
EA	508,218	2,094,713	1,604,836				
ED	101,143	4,766,798	3,594,768	311,830	86,265	4,299,557	3,356,428
IN	202,889	2,416,786	943,456				
KU	220,224	3,901,444	2,173,893				
LO	0	1,749,816	1,191,792	0	0	1,827,030	1,112,443
MA	13,726	2,180,000	2,628,600	42,317	11,707	2,290,000	2,519,600
MI	174,421	7,186,410	4,300,010				
SH	0	7,263,089	5,375,750				
SL	724,563	1,913,293	480,847				
WE	2,459,633	1,860,030	802,020				
OC	0	0	0				
System	17,820,427						
Total	\$23,349,454	\$47,218,721	\$29,135,958	\$3,949,532	\$1,094,310	\$20,712,238	\$12,513,168
CO	186,260	9,596,898	6,668,042	272,532	152,215	10,097,626	6,250,342
PE	1,050,471	10,805,914	6,775,120	3,677,000	942,095	10,614,612	6,262,826



Miscellaneous Data*For use in developing the budget.*

University Code	FY 22-23 Anticipated Payments			
	Consolidated University Operations	Mandatory System Contracts	Other Shared Services	Anticipated Payments for System-wide Services
BL				
CA				
CH	285,407	182,536	326,984	794,927
CL				
EA	452,782	382,270	1,074,699	1,909,751
ED				
IN	638,583	620,172	1,845,046	3,103,801
KU	545,386	564,653	1,495,874	2,605,913
LO				
MA				
MI	557,654	500,637	1,028,909	2,087,200
SH	495,147	442,020	1,173,266	2,110,433
SL	588,354	588,459	1,692,588	2,869,401
WE	802,786	891,042	2,393,507	4,087,335
OC	61,373	58,599	267,598	387,570
System				
Total	\$7,023,991	\$6,186,720	\$19,463,266	\$32,673,977
CO	1,295,072	960,299	3,994,597	6,249,968
PE	1,301,447	996,033	4,170,198	6,467,678

	Source: FY 2022-23 Shared Services Budget. Each subsequent year
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Indiana University of Pennsylvania
 Summary Charts for Sustainability Update

TABLES ARE TO BE COPIED AND PASTED

**Executive Summary - E&G and
 Auxiliary**

		ACTUAL	ACTUAL
	Goal	FY 2020-21	FY 2021-22
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers		\$2.9	\$4.5
Total Estimated Unrestricted Net Assets		\$76.6	\$80.0
Total Estimated End of Year Cash Balance		\$81.7	\$84.0
Annualized FTE Enrollment		8,896.27	8,023.99
Fall FTE Student/Fall FTE Faculty Ratio	19.2	15.4	17.0
Net Tuition Revenue per FTE Student**		\$6,454	\$5,657

**Submitted September 2022*

***Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment. I*

INPUT REQUIRED IN YELLOW HIGHLIGHTED CELLS

MOVED INTO APPROPRIATE AREAS WITHIN THE SUSTAINABILITY UPDATE TEMPLATE

(\$ in Millions)

PROJECTED

Original FY 2022-23*	% Change	Revised FY 2022-23	% Change	Original FY 2023-24*	% Change	Revised FY 2023-24
(\$21.5)		-\$20.6		(\$14.8)		-\$14.6
\$59.2	-26.0%	\$60.1	-24.8%	\$45.2	-23.7%	\$46.2
\$63.2	-24.7%	\$64.1	-23.7%	\$49.2	-22.2%	\$50.2
7,649.20	-4.7%	7,678.28	-4.3%	7,648.84	0.0%	7,603.39
17.7		17.0		18.6		17.1
\$4,139	-26.8%	\$4,462	-21.1%	\$4,306	4.0%	\$4,153

Note: this estimate may include aid awarded to graduate students.

ATE

**%
Change**

**-23.1%
-21.7%**

**-1.0%
-6.9%**

Enrollment Chart

Fall FTE Enrollment

Clock Hour

Undergraduate

Graduate

Total Fall FTE Enrollment (excludes clock hour students)

Annualized FTE Enrollment

Undergraduate (includes clock hour)

Graduate

Total Annualized FTE Enrollment (includes clock hour students)

New Students - Fall First-Time Degree Seeking Undergraduate FTE

New Students - Fall New Transfer Degree Seeking Undergraduate FTE

Fall Graduate FTE (All credit bearing)

Second-Year Persistence Rate for First-Time, Full-Time Bachelor Degree

Seeking Students

Six-Year Graduation Rate for First-Time, Full-Time Bachelor Degree Seeking Students

Net Tuition Revenue per FTE Student**

**Submitted September 2022*

***Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment*

ACTUAL FY 2020-21	ACTUAL FY 2021-22	PROJECTED				
		Original FY 2022-23*	% Change	Revised FY 2022-23	% Change	Original FY 2023-24*
228.85	257.20	245.16	-4.7%	252.35	-1.9%	245.16
7,052.80	6,300.80	6,049.49	-4.0%	6,085.20	-3.4%	6,028.05
982.88	989.00	903.92	-8.6%	888.90	-10.1%	921.48
8,035.68	7,289.80	6,953.41	-4.6%	6,974.10	-4.3%	6,949.53
7,589.89	6,795.45	6,526.39	-4.0%	6,556.50	-3.5%	6,504.21
1,306.38	1,228.54	1,122.81	-8.6%	1,121.78	-8.7%	1,144.63
8,896.27	8,023.99	7,649.20	-4.7%	7,678.28	-4.3%	7,648.84
1,751.13	1,547.30	1,696.33	9.6%	1,640.20	6.0%	1,702.63
247.40	245.87	274.98	11.8%	248.80	1.2%	276.00
982.88	989.00	903.92	-8.6%	888.88	-10.1%	921.48
72.1%	71.3%	70.6%	-1.1%	70.0%	-1.9%	71.0%

56.7%	55.8%	55.8%	0.0%	55.8%	0.0%	55.8%
\$6,454	\$5,657	\$4,139	-26.8%	\$4,462	-21.1%	\$4,306

it. Note: this estimate may include aid awarded to graduate students.

% Change	Revised FY 2023-24	% Change
0%	245.17	-2.8%
-0.4%	5,987.79	-1.6%
1.9%	921.49	3.7%
-0.1%	6,909.28	-0.9%
-0.3%	6,458.76	-1.5%
1.9%	1,144.64	2.0%
0.0%	7,603.40	-1.0%
0.4%	1,702.63	3.8%
0.4%	256.66	3.2%
1.9%	921.49	3.7%
0.6%	70.5%	0.7%

0.0%	55.8%	0.0%
4.0%	\$4,153	-6.9%

Financial Overview Chart

	ACTUAL
	FY 2020-21
Total Unrestricted (E&G and Auxiliary) Budget	
Total Revenues	\$216.0
Total Expenditures and Transfers to Plant Funds	213.1
Revenues Less Expenditures/Transfers to Plant Funds	\$2.9
Surplus/(Deficit)--Excludes Transfers to Plant Funds	(\$5.1)
Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives	0.0
One-Time COVID Funds <i>(revenue recognition adjustment)</i>	0.0
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	\$2.9
Total Actual/Estimated Unrestricted Net Assets	
	\$76.6
Total Actual/Estimated End of Year Cash Balance	
	\$81.7
Annualized FTE Enrollment	
	8,896.27
Fall FTE Student/Fall FTE Faculty Ratio	
	15.4
Annualized Unrestricted FTE Faculty, net of turnover	
	529.39
Annualized Unrestricted FTE Nonfaculty, net of turnover	
	598.88
Total Unrestricted Employee FTE (Annualized)	1,128.27

**Submitted September 2022*

(\$ in Millions)

ACTUAL FY 2021-22	PROJECTED					
	Original FY 2022-23*	% Change	Revised FY 2022-23	% Change	Original FY 2023-24*	% Change
\$217.3	\$192.0	-11.7%	\$191.2	-12.0%	\$194.8	1.5%
212.8	213.5	0.3%	211.9	-0.4%	209.6	-1.8%
\$4.5	(\$21.5)		(\$20.7)		(\$14.8)	
\$7.4	(\$20.8)		(\$20.6)		(\$14.0)	
0.0	0.0		0.0		0.0	
0.0	n/a		n/a		n/a	
\$4.5	(\$21.5)		(\$20.6)		(\$14.8)	
\$80.0	\$59.2	-26.0%	\$60.1	-24.8%	\$45.2	-23.7%
\$84.0	\$63.2	-24.7%	\$64.1	-23.7%	\$49.2	-22.2%
8,023.99	7,649.20	-4.7%	7,678.3	-4.3%	7,648.84	0.0%
17.0	17.7		17.0		18.6	
433.90	396.73	-8.6%	418.06	-3.7%	385.84	-2.7%
519.35	513.77	-1.1%	519.90	0.1%	478.40	-6.9%
953.25	910.50	-4.5%	937.96	-1.6%	864.24	-5.1%

Revised FY 2023-24	% Change
\$193.3	1.1%
208.0	-1.8%
(\$14.6)	
(\$13.9)	
0.0	
n/a	
(\$14.6)	

\$46.2	-23.1%
\$50.2	-21.7%

7,603.4	-1.0%
17.1	
393.75	-5.8%
453.28	-12.8%
847.03	-9.7%

E&G Chart

	ACTUAL
	FY 2020-21
Total E&G Budget	
Total Revenues	\$191.7
Total Expenditures and Transfers to Plant Funds	188.0
Revenues Less Expenditures/Transfers to Plant Funds	\$3.7
Surplus/(Deficit)--Excludes Transfers to Plant Funds	(\$3.2)
Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives	0.0
One-Time COVID Funds (<i>revenue recognition adjustment</i>)	0.0

Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	\$3.7
---	--------------

Total Actual/Estimated Unrestricted E&G and Plant Net Assets	\$70.6
Total Actual/Estimated E&G End of Year Cash Balance	\$69.3

**Submitted September 2022*

(\$ in Millions)

ACTUAL FY 2021-22	PROJECTED					
	Original FY 2022-23*	% Change	Revised FY 2022-23	% Change	Original FY 2023-24*	% Change
\$195.9	\$167.4	-14.5%	\$166.7	-14.9%	\$168.9	0.9%
186.0	180.5	-3.0%	178.8	-3.8%	176.0	-2.5%
\$9.9	(\$13.0)		(\$12.1)		(\$7.1)	
\$12.9	(\$12.3)		(\$11.4)		(\$6.4)	
0.0	0.0				0.0	
0.0	n/a		n/a		n/a	

\$9.9	(\$13.0)		(\$12.1)		(\$7.1)	
\$79.4	\$67.1	-15.5%	\$68.0	-14.3%	\$60.7	-9.5%
\$75.8	\$63.6	-16.2%	\$64.4	-15.1%	\$57.2	-10.0%

Revised FY 2023-24	% Change
\$167.4	0.4%
174.4	-2.5%
(\$7.0)	
(\$6.2)	
n/a	

(\$7.0)

\$61.8	-9.1%
\$58.2	-9.6%

Auxiliary Chart

	ACTUAL
	FY 2020-21
Total Auxiliary Budget	
Total Revenues	\$24.4
Total Expenditures and Transfers to Plant Funds	25.1
Revenues Less Expenditures/Transfers to Plant Funds	(\$0.8)
Surplus/(Deficit)--Excludes Transfers to Plant Funds	(\$2.0)
Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives	0.0
One-Time COVID Funds (revenue recognition adjustment)	0.0
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	(\$0.8)
Total Actual/Estimated Unrestricted Auxiliary & Plant Net Assets	\$6.0
Total Actual/Estimated Auxiliary End of Year Cash Balance	\$12.4

**Submitted September 2022*

(\$ in Millions)

ACTUAL FY 2021-22	Original		Revised		PROJECTED Original	
	FY 2022-23*	% Change	FY 2022-23	% Change	FY 2023-24*	
\$21.4	\$24.6	14.6%	\$24.6	14.8%	\$25.9	
26.9	33.1	22.9%	33.1	23.1%	33.6	
(\$5.5)	(\$8.5)	55.6%	(\$8.5)	55.7%	(\$7.7)	
(\$5.5)	(\$8.5)		(\$8.5)		(\$7.7)	
0.0	0.0				0.0	
0.0	n/a		n/a		n/a	
(\$5.5)	(\$8.5)		(\$8.5)		(\$7.7)	
\$0.6	(\$7.9)	-1441.3%	(\$7.9)	-1440.7%	(\$15.6)	
\$8.2	(\$0.3)	-103.9%	(\$0.3)	-103.7%	(\$8.0)	

Revised

% Change	FY 2023-24	% Change
5.5%	\$25.9	5.3%
1.6%	33.6	1.5%
-9.5%	(\$7.7)	-9.4%
	(\$7.7)	
	n/a	
	(\$7.7)	
97.2%	(\$15.6)	97.5%
2433.9%	(\$8.0)	2566.7%

Unrestricted Net Assets Chart

	Actual	Actual
	FY 2020-21	FY 2021-22
Total Actual/Estimated Unrestricted Net Assets	\$76.6	\$80.0
Total Actual/Estimated End of Year Cash Balance	\$81.7	\$84.0
Projected Ratios resulting from the Annual Projection Plan - Will NOT M		
Estimated Annual Primary Reserve Ratio	34.0%	36.3%
<i>Estimated End of Year Balance in Net Assets/Total Expenses</i>		
Estimated Minimum Reserves	159	173
<i>Unrestricted cash*365/total unrestricted expenses</i>		

*Submitted September 2022

(\$ in Millions)

Projected

Original		Revised		Original	%	Revised
FY 2022-23*	% Change	FY 2022-23	% Change	FY 2023-24*	Change	FY 2023-24
\$59.2	-26.0%	\$60.1	-24.8%	\$45.2	-23.7%	\$46.2
\$63.2	-24.7%	\$64.1	-23.7%	\$49.2	-22.2%	\$50.2

atch Final Metric Results

n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a

% Change
-23.1%
-21.7%



Tuition Model and Pricing Workgroup Recommendation

For International, Undergraduate Student Tuition (excluding those students participating in a partnership agreement)

Executive Summary

After careful analysis and review, a cross-university workgroup recommends that IUPUI implements a flat or banded tuition rate structure for all international, undergraduate students taking 12-18 credits in a semester, excluding those students participating in a partnership agreement, starting with the fall 2023 semester. The current per-credit rate of \$798 will remain in effect for those students taking 1-11.99 credits and 18.01 and above. This parallels the change in tuition structure for in-state undergraduate students at IUPUI that was approved in the spring of 2022 and the out-of-state, undergraduate, domestic students which was approved in December 2022 and is proposed to begin in fall 2023.

The enrollment of undergraduate, international students has been declining since 2016. In fall 2016, we had 434 international undergraduate students while in fall 2022, there were only 109 international undergraduate students. Isolating the contributing factors to this enrollment decline is complex since most factors are beyond IUPUI's control: political climate, volatile immigration landscape, pandemic, U.S. gun violence (especially in schools and universities), strong U.S. dollar, and fierce competition, nationally and internationally. Two factors which IUPUI can control (pricing and academic offerings) played a role in the enrollment decline but both are currently being proactively addressed.

Implications for students - Implementing a flat or banded tuition rate structure would reduce the overall cost for full-time, undergraduate, international students. It may also further decrease costs to students by reducing the time to graduation if students increase their credit loads to take advantage of the flat-rate pricing, since the cost for up to and including eighteen credits would be equal to the cost of twelve credits. The flat-rate pricing also provides an easier-to-understand tuition model for both parents and students because it eliminates confusion when students add or drop credits within the 12-18 credit band and parallels the structure for in-state and out-of-state undergraduate students at IUPUI. This rate also equals a **20%** reduction for students taking **fifteen** credits.

Implications for IUPUI - Implementing a flat or banded tuition rate model for international, undergraduate students will initially reduce IUPUI's tuition revenue by a modest amount, absent increases in enrollment (which seems likely, but not certain), significant additional expense reductions, or both. IUPUI expects that enrollment will ultimately increase due to the reduction in cost to students, but it is difficult to predict when enrollment increases will occur and to what extent. The projected revenue reductions represent a very conservative or worst-case estimate. Potential lost revenue in year one (FY 2023-2024) can be covered using one-time funds or by drawing down other reserves sooner than planned. A flat-rate tuition model will also likely result in students taking more credits and require IUPUI to add course sections with no immediate revenue to offset that cost. Students taking fifteen credits instead of twelve will increase IUPUI's student FTE of international students (but not tuition revenue), which could increase IUPUI's projected share of the state appropriation from PASSHE.

In addition to minor revenue loss resulting from a flat-pricing model, IUPUI would need to invest in international marketing and recruiting efforts to increase IUPUI's visibility which requires a multi-pronged approach focusing on strategic regions/countries: increase partnership development, deepen relationship with government agencies, engage in site visits, increase engagement with prospective students and international alumni.

Determining the appropriate flat or banded rate - The Tuition Model and Pricing Workgroup examined the use of flat or banded rates, balancing cost to students with institutional financial risk, and parity with changes that have already been approved for in and out-of-state, undergraduate students. In both scenarios presented in this recommendation, the per credit rate for credits from 1-11.99 and 18.01 and above remains at \$798 per credit. A table summarizing the scenarios can be found in Appendix A.



Tuition Model and Pricing Workgroup – Summary Report of Recommendation

Co-Chairs:

Debra Fitzsimons, Vice President for Administration and Finance
Patricia McCarthy, Vice President for Enrollment Management

Members:

Bill Balint, Chief Information Officer
Matthew Baumer, Chair/Professor, Music
Amy Cook, Assistant Dean, Eberly College of Business
Shawn Jones, Associate Director of Undergraduate Admissions
David Piper, Senate Chair and Chair/Professor, Employment Relations and Health Services Administration
Racheal Nuwagaba-K, Graduate Supervision Assistant, Department of Counseling, Student Senator
Farheen Mahmood, Student

Resources to the workgroup:

Bill Buttz, Associate Vice President for Finance
Jodie Cadile, Budget Director
Tammy Hamilton, Director of Student Billing
John Kilmarx, Associate Vice President for Academic Administration
Chris Kitas, Executive Director of Institutional Research Planning & Assessment
Paula Stossel, Associate Vice President for Enrollment
Karen Alsop, Administrative Assistant, AVP for Finance

International Education Office Resources to the workgroup:

Michel Petrucci, Associate Vice President: International Education and Global Engagement and Executive Director: American Language Institute
Pauline Wells, Administrative Assistant to the Associate Vice President: International Education and Global Engagement

Overview: The Tuition Model and Pricing Workgroup, which is co-chaired by the vice presidents of Administration and Finance and Enrollment Management, was charged with reviewing and analyzing the cost of attendance for IUPUI students. This includes the existing per-credit tuition model for international undergraduate students and to provide recommendations, if any, for proposed changes. The workgroup has already completed its review of undergraduate, in-state tuition, which became effective fall 2022, and the undergraduate, out-of-state, domestic tuition which was approved in December 2022 and will be implemented in fall 2023. To provide a recommendation for international, undergraduate tuition, the workgroup needed to consider the university's financial status and balance the impact the recommendation would have on both students and university revenues, keeping the student's interest at the core of any changes to the tuition model as a primary goal.

While at this point, the international, undergraduate tuition recommendation is the third recommendation to come forward, including the in-state and out-of-state undergraduate tuition rate structure recommendations, we are

continuing our work with the overall cost of attendance at IUP and are thoroughly reviewing student fees. Graduate tuition will be reviewed over the next several months, as well as housing costs and dining costs.

A summary of the undergraduate, international tuition recommendation follows. If approved, it is proposed that the tuition change take effect for fall 2023 semester. Marketing the new plan would need to be done expeditiously.

Background:

The tuition model and pricing workgroup, which convened their first meeting on November 17, 2021, continues to meet regularly to examine, investigate, and analyze information regarding the tuition and pricing levels and models at IUP. Invited guests to our meetings have included our Marketing and Communications team, to discuss our university marketing strategy as it pertains to pricing, our RNL pricing survey consultant, to assist with a review of optimal tuition levels for in-state undergraduate students, and, for the review of undergraduate, international tuition, key staff from the Office of International Education. To date, the workgroup has concluded its work on the undergraduate, in-state tuition structure (approved by the BOG in March 2022 and effective fall 2022) and the undergraduate, out-of-state tuition which will go into effect in fall 2023. The group has been actively reviewing student fees, and is now, with this document, providing recommendations for the pricing and structure for undergraduate, international tuition. This undergraduate, international tuition recommendation will conclude the group's work on the analysis of all undergraduate tuition.

The workgroup began the review of the current international tuition and fee structure by comparing IUP's tuition rates and structure compared to our peers in the Pennsylvania State System of Higher Education (PASSHE). The workgroup also reviewed if there were any non-PASSHE competitors for our undergraduate, international student market, though this review did not identify any institution(s) where any critical mass of undergraduate, international students attended in lieu of IUP. The workgroup also discussed pricing changes that have occurred at IUP over the past several years for undergraduate, international students. The group took into consideration the pricing changes recently approved for the other undergraduate students, both in and out-of-state, which discounted their tuition rates by approximately 20 percent for students enrolled in fifteen credits per semester. The group felt it was appropriate to offer a similarly discounted tuition rate for our international students. Another key factor to consider regarding affordability, is the housing costs. In 2007, the new, suite-style housing was implemented, which accompanied new, higher, suite-style housing prices, thereby impacting the total cost of attendance for students.

Throughout our deliberations, Institutional Research and Enrollment Management provided data to show various trends related to undergraduate, international enrollment over time, such as the overall enrollment, retention, average credit hours per semester and full-time enrollment, peer group competitors, including PASSHE, for our undergraduate, international student market, including the tuition pricing of the competitors, and programs of study that draw the largest numbers of out-of-state students to IUP.

Undergraduate international enrollment has dropped over 75% between fall 2016 and fall 2022. when the undergraduate, international per-credit pricing became effective (appendix C). Even with our enrollment drop, IUP has historically had the highest enrollment of all the state system schools for undergraduate, international students, falling only slightly behind Slippery Rock University in fall 2021. When looking at total international enrollment when compared to other state system schools, IUP remains the leader at 4.24% of total enrollment being international graduate and undergraduate students in fall 2021. See appendix D.

After reviewing pricing of the other PASSHE schools and our price-point in the system, the list of current rates are demonstrated in Appendix B. Please note that PennWest and Commonwealth are currently reviewing their international rates to have a common rate among all three integrated universities.

As appendix E demonstrates, undergraduate international students enroll in an average credit load that is lower than in-state and out-of-state students. Additionally, as appendix F demonstrates, undergraduate international students have a lower percentage of students who are full-time than their in-state or out-of-state undergraduate counterparts. The workgroup agreed that a new, flat-rate proposed model could potentially incentivize students to take more credits so that progress can be made towards graduation in a shortened time period.

Finally, retention of our undergraduate, international students from year one to year two is generally greater than both our in-state and out-of-state undergraduate students, with the retention to year two by first-time, undergraduate, degree-seeking out-of-state students exceeding that of in-state students in five of the past six years (see appendix G).

During the workgroup's discussion with the representatives from the Office of International Education, Dr. Petrucci mentioned that, in addition to pricing, academic offerings in STEM and Business were, nationally, the most enrolled academic programs for international students. As IUP does not offer traditional engineering programs or an excess of spots within Nursing, our current slate of academic offerings has impacted international enrollment and growth opportunities. **SEE ATTACHED NATIONAL DATA ON ENROLLMENT OF INTERNATIONAL STUDENTS WITHIN ACADEMIC PROGRAMS FROM THE INSTITUTE OF INTERNATIONAL EDUCATION (IIE) IN THEIR ANNUAL OPEN DOORS REPORT.**

As a result of the reviews noted above, initial scenarios were investigated. Building off the work that was completed on the in-state and out-of-state undergraduate tuition review and intending to reduce the complexity of billing statements to students and families, the workgroup recommended the conversion to a flat-rate tuition structure assumption as compared to a flat-rate structure.

When considering the tuition levels, it was discussed that among the options, a scenario that is 20% below our current per credit price of fifteen credits per semester should be included, since we had significant marketing around this figure for our in-state and out-of-state students. Creating parity in this percentage tuition reduction was important to the work group.

Also, the financial analyses of each scenario assumed that any new tuition rates would be applicable to all undergraduate, international students and not only for those new students entering IUP in the fall 2023 semester. It also left the tuition structure at a per-credit rate for up to 11.99 credits at the current level of \$798. This per credit rate cost was compared to competitive schools and it seemed reasonable to have it remain at the current level.

The workgroup invited the Office of International Education to participate and collaborate on the recommendations. Their input and expertise was critical and extremely valuable.

A total of two scenarios were reviewed by the workgroup:

1. **Scenario A (recommended):** A change from a per-credit to a flat-rate tuition structure for international undergraduate students enrolled in 12-18 credits at a flat-rate tuition amount of \$19,152 and students assessed at \$798/credit for any credits above 18 and between 1-11.999 credits. This flat-rate is equivalent to what a student currently pays to take **twelve** credits under the per-credit model. This rate also equals a **20%** reduction for students taking **fifteen** credits.
2. **Scenario B:** A change from a per-credit to a flat-rate tuition structure for international undergraduate students enrolled in 12-18 credits at a flat-rate tuition amount of \$23,940 for students enrolled in 12-18 credits and students assessed at \$798/credit for any credits above 18 and between 1-11.999 credits. This flat-rate is equivalent to what a student currently pays to take **fifteen** credits under the per-credit model.

Summary of Recommendation:

Pricing Scenario A: Undergraduate, International Tuition

# Credits Taken per AY	Current Tuition Per-Credit	Scenario A Flat Rate Tuition 12-18 credits (\$19,152/AY, current per-credit cost a student taking 12 credits pays)		
				Avg. cost per credit for information only
	\$ 798	\$ 19,152	\$ 19,152	\$ 798
24	\$ 19,152	\$ 19,152	\$ 19,152	\$ 737
26	\$ 20,748	\$ 19,152	\$ 19,152	\$ 684
28	\$ 22,344	\$ 19,152	\$ 19,152	\$ 638
30	\$ 23,940	\$ 19,152	\$ 19,152	\$ 599
32	\$ 25,536	\$ 19,152	\$ 19,152	\$ 563
34	\$ 27,132	\$ 19,152	\$ 19,152	\$ 532
36	\$ 28,728	\$ 19,152	\$ 19,152	
Estimated Annual Revenue Loss (assuming no increase in enrollment)		(\$175,560)		
# of students needed to make up lost revenue (assuming 30 credits/AY)		9		

A change to a flat-rate tuition structure: A flat-rate tuition amount of \$19,152 for students enrolled in 12-18 credits and students assessed at the current rate of \$798/credit for any credits above 18 between 1-11.999 credits, which is IUP’s current rate.

Benefits of Scenario A:

- This scenario places a high priority on students’ affordability:
 - International undergraduate students taking fifteen credits/semester will have a tuition savings of \$4,788 per year as compared to the per-credit tuition model.
 - It provides an incentive to complete the degree at a faster pace, since students can enroll for 12-18 credits for the same tuition price. Graduating in a timelier fashion saves students the cost of, not only tuition, but the other associated educational expenses that would be incurred during additional semesters.
 - Faster time to entry into the workforce or graduate school.
- Ease of understanding costs: Students and parents will know their tuition rate if they are full-time, regardless of whether they know exactly how many credits in which they plan to enroll. This will be especially beneficial for marketing and recruitment.
- Reduces student billing confusion: When students adjust their schedules during a given semester (staying within 12 to 18 credits), their tuition charges will not continually be adjusted. This may be especially impactful for students adding courses after being billed since they will not receive a tuition increase if they stay within the credit levels of 12 to 18.
- Flat-rate pricing is consistent with other pricing structures: Most of our competitor institutions assess tuition at a flat-rate for full-time enrollment.
- Comparability to the in-state tuition model changes approved in March 2022 and December 2022: The tuition reduction in this scenario is equivalent to the change made for in-state, undergraduate students (a 19.3% savings for students enrolling in thirty credits per year).

- A more competitive price position: Our published full-time tuition rate would be only \$19,152 which is a 20% decrease for students taking 15 credits. The PASSHE average, including IUP, is \$19,463. Our recommended rate puts IUP in a better position when compared to the average.

Challenges with Scenario A:

- The revenue loss calculation for purposes of this simulation is \$175,560 without considering potential student enrollment, credit hour (and FTE) changes which would offset a portion of this amount.
- When considering the total average undergraduate international costs, the total cost of attendance including fees could not be analyzed fully due to the lack of information available from PASSHE regarding international undergraduate cost of attendance.

Financial Impact:

Based on fall 2022 freeze data for full-time, international undergraduates this scenario is estimated to generate a potential revenue loss of \$175,560 for the FY. This potential revenue loss equates to nine full-time students that would be needed to break even when compared to the revenue generated by our current per-credit model. The additional nine students would be a 16% increase to the current fall 2022 full-time, international, undergraduate student population of fifty-five.

It is anticipated that students will positively respond to this tuition model change by taking additional credit hours (therefore, increased FTE) and graduate in a shorter period than our current students. There is potential for additional appropriations revenue and other revenues associated with increased student FTE but that cannot be estimated at this time. It is important to have strong and focused marketing of this tuition reduction, so the university can get as much increased enrollment and credit hours as possible to offset the potential revenue reduction.

Summary of Proposal A: Students taking 12 - 18 credits will pay a flat rate of \$9,576/semester or \$19,152 annually. Which is the current cost of a student taking 12 credits.

**Projected Revenue Impact
Full-time, International UG Only**

Fall 2022 Headcount - Students taking 12-18 credits	55
Flat Rate	\$ 9,576
Revenue from Credits 12-18 at flat rate	\$ 526,680
Total Revenue Using Flat Rate	\$ 526,680
Current Projected Fall 2022 Revenue	\$ 614,460
Change in Fall Revenue with Flat Rate	(87,780)
Estimated Impact to Annual Revenue	(175,560)

Appendices

Appendix A: Tuition Model Comparison for undergraduate, international students: The workgroup is recommending Scenario A.

# Credits Taken per AY	Current Tuition Per-Credit	Proposal A Flat Rate Tuition 12-18 credits (\$19,152/AY, current per-credit cost a student taking 12 credits pays)			Proposal B Flat Rate Tuition 12-18 credits (\$23,940/AY, current per-credit cost a student taking 15 credits pays)	
				Avg. cost per credit for information only		Avg. cost per credit for information only
	\$ 798	\$ 19,152		\$ 23,940		
24	\$ 19,152	\$ 19,152	\$ 798	\$ 23,940	\$ 998	
26	\$ 20,748	\$ 19,152	\$ 737	\$ 23,940	\$ 921	
28	\$ 22,344	\$ 19,152	\$ 684	\$ 23,940	\$ 855	
30	\$ 23,940	\$ 19,152	\$ 638	\$ 23,940	\$ 798	
32	\$ 25,536	\$ 19,152	\$ 599	\$ 23,940	\$ 748	
34	\$ 27,132	\$ 19,152	\$ 563	\$ 23,940	\$ 704	
36	\$ 28,728	\$ 19,152	\$ 532	\$ 23,940	\$ 665	
Estimated Annual Revenue Loss (assuming no increase in enrollment)		(\$175,560)			\$87,780	
# of students needed to make up lost revenue (assuming 30 credits/AY)		9			(4)	

Appendix B: A comparison tuition for undergraduate, international at PASSHE Schools at our current cost

Approved 2022-23 Tuition Rates - International Undergraduate

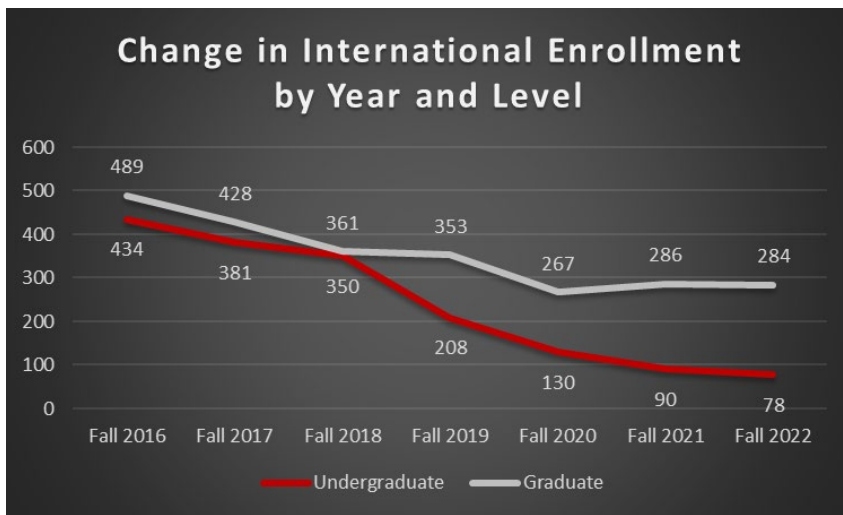
	Per Credit	Academic Year (24 credits)	Notes:
Cheyney	531	\$ 12,732	165% of in state rate, 150% for GPA > 2.75
Commonwealth	482	\$ 11,574	150% for students in Bloom double degree program
Commonwealth	805	\$ 19,290	250% for all other International
East Stroudsburg	691	\$ 16,576	200% of in state rate
Indiana	798	\$ 19,152	248% of in state rate
Kutztown	805	\$ 19,290	250% of in state rate
Millersville	Rates vary from 110% to 250%, GPA driven, entering after fall 2018		
PennWest	482	11,574	CA - newly enrolled International entering fall 2020 or later
PennWest	548	13,118	ED - all international students, 170%
PennWest	629	15,046	CA - International entering prior to fall 2020 195%
Shippensburg	725	17,362	
Slippery Rock	644	15,432	Some GPA exceptions for 150% rate
West Chester	805	19,290	250% rate

data collected from the 2022-23 Tuition Rate Memo from the System Office.

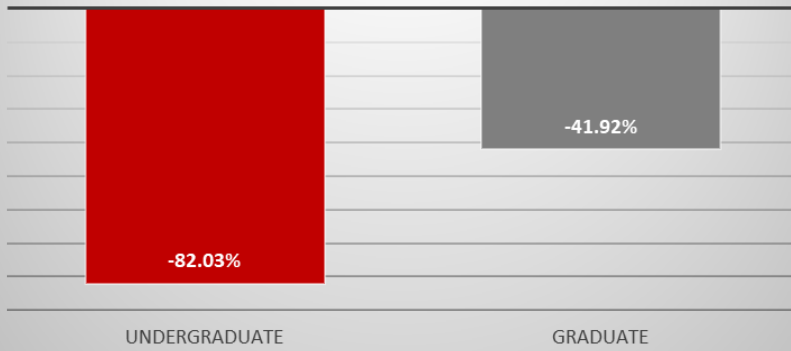
Approved 2022-23 Tuition Rates - International Undergraduate

	Per Credit	Academic Year (30 credits)	Notes:
Cheyney	531	\$ 15,930	165% of in state rate, 150% for GPA > 2.75
Commonwealth	482	\$ 14,460	150% for students in Bloom double degree program
Commonwealth	805	\$ 24,150	250% for all other International
East Stroudsburg	691	\$ 20,730	200% of in state rate
Indiana	798	\$ 23,940	248% of in state rate
Kutztown	805	\$ 24,150	250% of in state rate
Millersville	Rates vary from 110% to 250%, GPA driven, entering after fall 2018		
PennWest	482	\$ 14,460	CA - newly enrolled International entering fall 2020 or later
PennWest	548	\$ 16,440	ED - all international students, 170%
PennWest	629	\$ 18,870	CA - International entering prior to fall 2020 195%
Shippensburg	725	\$ 21,750	
Slippery Rock	644	\$ 19,320	Some GPA exceptions for 150% rate
West Chester	805	\$ 24,150	250% rate

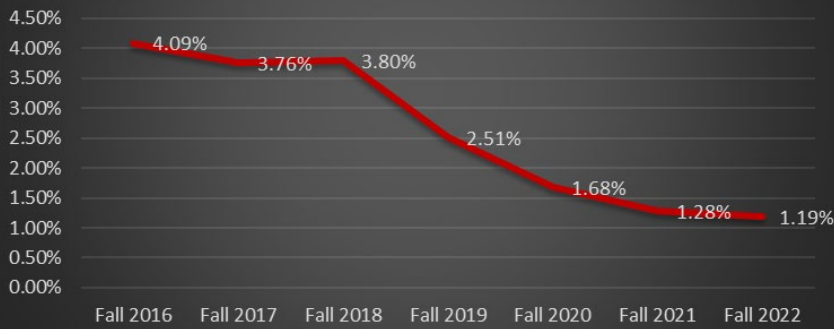
Appendix C: International undergraduate enrollment at IUP has been steadily declining since fall 2016.



Change in International Enrollment: Fall 2016 to Fall 2022



Undergraduate International Enrollment as a Percentage of Total Undergraduate Enrollment



Appendix D: IUP has consistently had the largest percentage of undergraduate international (non-resident alien, NRA) enrollment in the Pennsylvania State System of Higher Education since FY2017-18, falling only recently slightly behind Slippery Rock University in fall 2021.

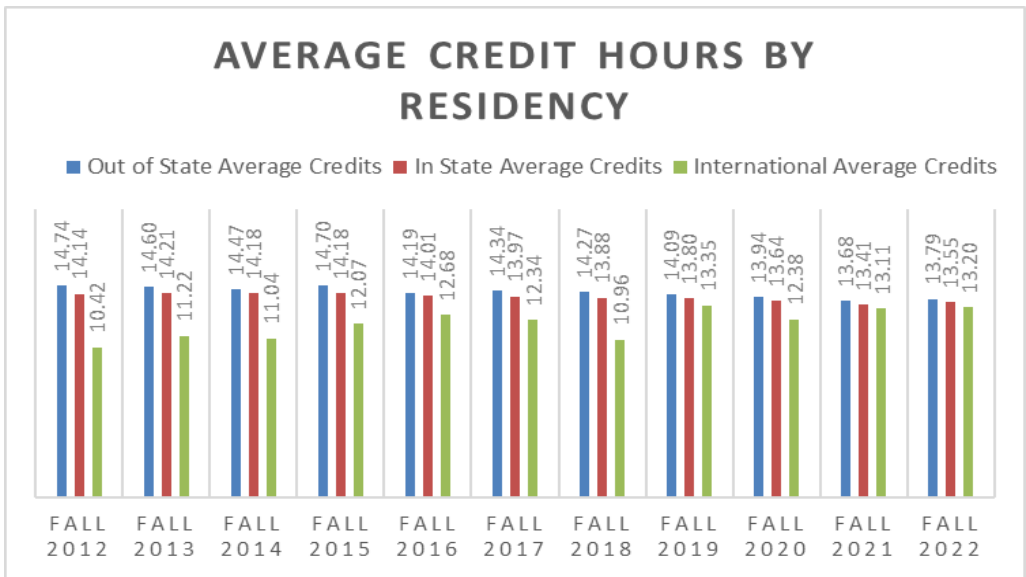
Undergraduate International Headcount Enrollment

University	Fall 2017			Fall 2018			Fall 2019			Fall 2020			Fall 2021		
	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA
Bloomsburg	64	8,606	0.74%	45	8,253	0.55%	45	7,992	0.56%	27	7,740	0.35%	20	7,069	0.28%
California	42	5,557	0.76%	50	5,174	0.97%	37	4,856	0.76%	30	4,785	0.63%	41	4,466	0.92%
Cheyney	0	723	0.00%	0	469	0.00%	2	618	0.32%	2	627	0.32%	0	642	0.00%
Clarion	14	4,321	0.32%	13	3,942	0.33%	15	3,764	0.40%	13	3,587	0.36%	16	3,156	0.51%
East Stroudsburg	48	6,051	0.79%	49	5,713	0.86%	37	5,417	0.68%	23	4,995	0.46%	30	4,327	0.69%
Edinboro	69	4,291	1.61%	49	3,572	1.37%	46	3,399	1.35%	39	3,146	1.24%	40	2,939	1.36%
Indiana	381	10,389	3.67%	351	9,471	3.71%	229	8,567	2.67%	140	8,032	1.74%	109	7,343	1.48%
Kutztown	64	7,489	0.85%	68	7,391	0.92%	70	7,204	0.97%	57	6,945	0.82%	50	6,697	0.75%
Lock Haven	33	3,472	0.95%	25	3,067	0.82%	22	2,752	0.80%	10	2,727	0.37%	16	2,466	0.65%
Mansfield	13	1,836	0.70%	9	1,599	0.56%	14	1,640	0.85%	19	1,780	1.07%	15	1,790	0.84%
Millersville	57	6,778	0.84%	64	6,779	0.94%	74	6,794	1.09%	93	6,493	1.43%	49	6,257	0.78%
Shippensburg	52	5,585	0.93%	34	5,501	0.62%	37	5,286	0.70%	28	5,324	0.53%	56	4,901	1.14%
Slippery Rock	97	7,638	1.27%	88	7,538	1.17%	69	7,468	0.92%	114	7,415	1.54%	146	6,921	2.11%
West Chester	63	14,481	0.44%	71	14,592	0.49%	58	14,637	0.40%	33	14,712	0.22%	33	14,475	0.23%
System Total	997	87,217	1.14%	916	83,061	1.10%	755	80,394	0.94%	628	78,308	0.80%	621	73,449	0.85%

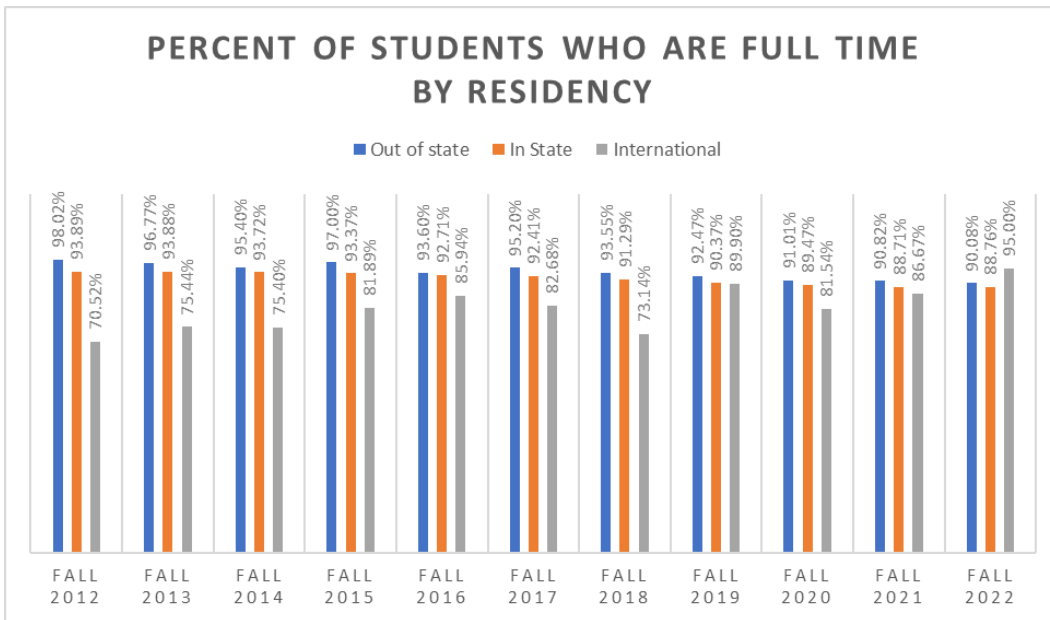
Total International Headcount Enrollment

University	Fall 2017			Fall 2018			Fall 2019			Fall 2020			Fall 2021		
	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA
Bloomsburg	69	9,287	0.74%	49	8,924	0.55%	52	8,689	0.60%	34	8,436	0.40%	24	7,745	0.31%
California	64	7,788	0.82%	62	7,312	0.85%	43	6,842	0.63%	52	6,885	0.76%	67	6,512	1.03%
Cheyney	0	755	0.00%	0	469	0.00%	2	618	0.32%	2	627	0.32%	0	642	0.00%
Clarion	18	5,225	0.34%	17	4,869	0.35%	19	4,703	0.40%	16	4,465	0.36%	24	3,922	0.61%
East Stroudsburg	81	6,742	1.20%	76	6,425	1.18%	66	6,214	1.06%	46	5,842	0.79%	53	5,136	1.03%
Edinboro	75	5,575	1.35%	61	4,834	1.26%	55	4,646	1.18%	49	4,319	1.13%	54	4,043	1.34%
Indiana	809	12,562	6.44%	712	11,581	6.15%	582	10,636	5.47%	407	10,067	4.04%	395	9,308	4.24%
Kutztown	77	8,329	0.92%	77	8,309	0.93%	80	8,199	0.98%	61	7,892	0.77%	59	7,675	0.77%
Lock Haven	33	3,827	0.86%	25	3,425	0.73%	22	3,162	0.70%	10	3,163	0.32%	16	2,920	0.55%
Mansfield	13	1,897	0.68%	9	1,637	0.55%	14	1,663	0.84%	19	1,792	1.06%	15	1,803	0.83%
Millersville	70	7,748	0.90%	70	7,781	0.90%	78	7,817	1.00%	101	7,495	1.35%	59	7,213	0.82%
Shippensburg	119	6,581	1.81%	71	6,408	1.11%	57	6,096	0.94%	43	6,130	0.70%	77	5,668	1.36%
Slippery Rock	100	8,895	1.12%	93	8,824	1.05%	72	8,806	0.82%	120	8,876	1.35%	150	8,424	1.78%
West Chester	119	17,336	0.69%	130	17,552	0.74%	110	17,691	0.62%	75	17,719	0.42%	74	17,640	0.42%
System Total	1,647	102,547	1.61%	1,452	98,350	1.48%	1,252	95,782	1.31%	1,035	93,708	1.10%	1,067	88,651	1.20%

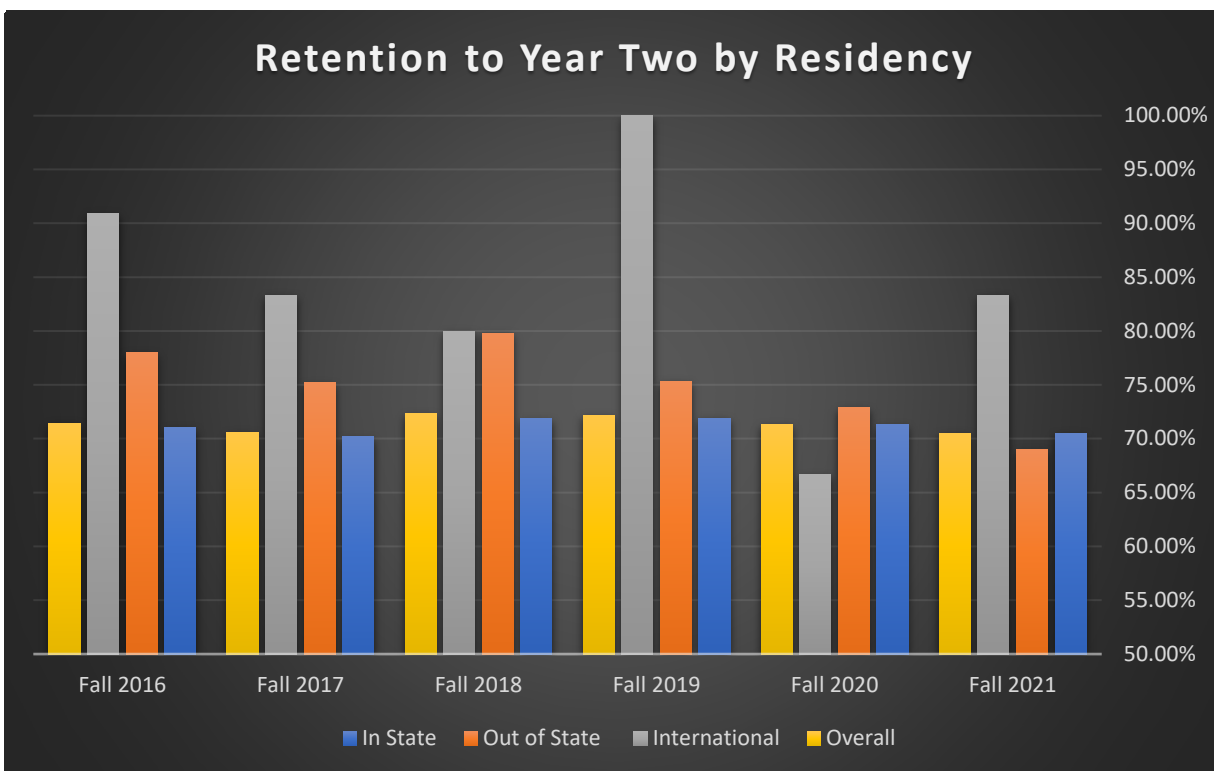
Appendix E: The average number of credit hours in which undergraduate, international students enrolled each fall semester for the past ten years is lower than the average credit hours for in-state and out-of-state, domestic undergraduate students.



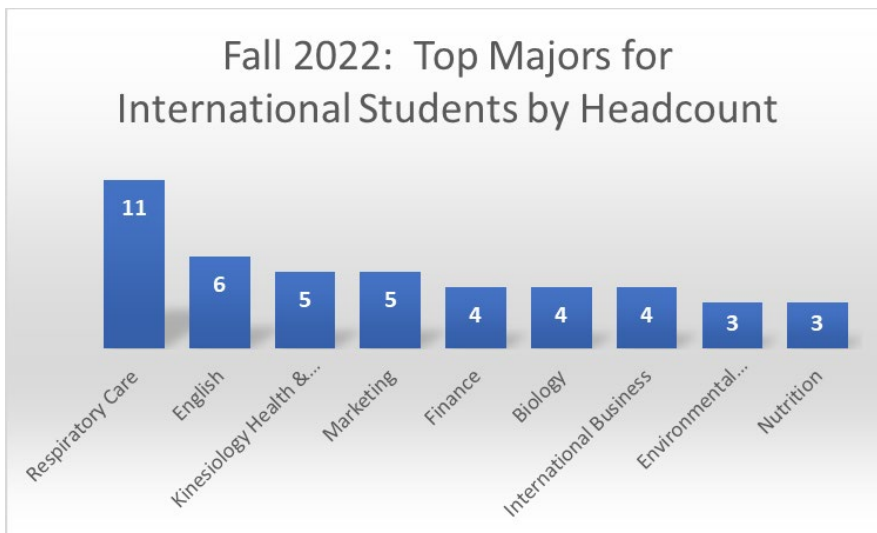
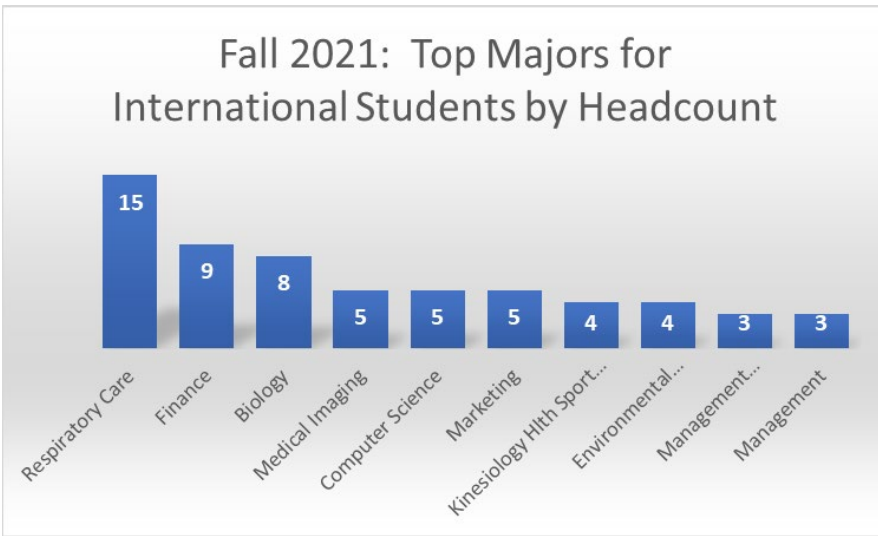
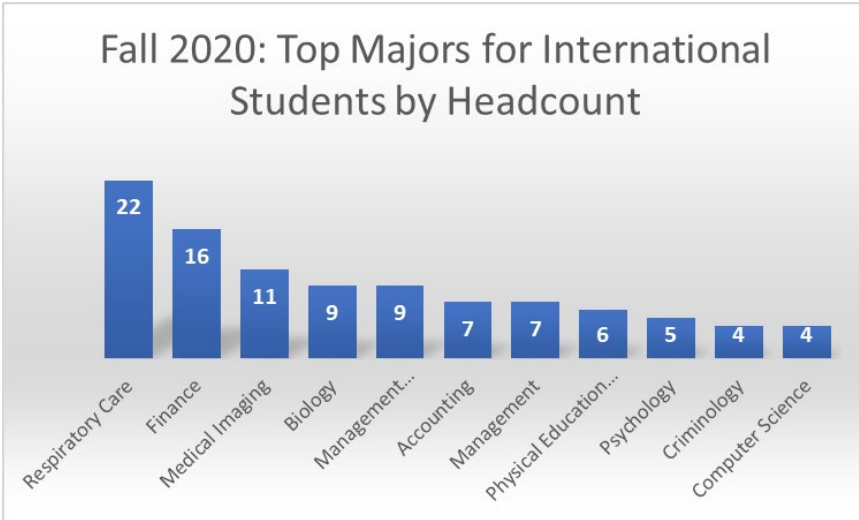
Appendix F: Percent of students who are enrolled full-time by residency. Undergraduate, international full-time enrollment is proportionally lower than the other two residency categories.



Appendix G: The retention to year two by first-time, undergraduate, degree-seeking international students has exceeded that of in-state and out-of-state, domestic students in five of the past six years. Distance from home is a significant factor in student retention, the further away from home, the lower the retention. In the case of out-of-state students, retention rates have not followed this trend.



Appendix H: The top majors for international undergraduate students at IUP over the past three fall semesters:



Appendix I: FY 2020-21 Headcount data from Open Doors:

NUMBER OF INTERNATIONAL STUDENTS BY FIELD OF STUDY, 2020/21

IIE *Open Doors*

<u>Field of Study</u>	<u>2020/21</u>
-	
Agriculture	12,360
Agriculture ¹	7,348
Natural Resources and Conservation	5,012
Business and Management²	145,658
Communications and Journalism	20,613
Communication, Journalism	17,308
Communications Technologies/Technicians	3,305
Education	15,402
Engineering	190,590
Engineering	175,076
Engineering Technologies/Technicians	12,276
Transportation and Materials Moving	2,599
Mechanic and Repair Technologies/Technicians	326
Construction Trades	136
Military Technologies ³	123
Precision Production	54
Fine and Applied Arts	51,101
Visual and Performing Arts	38,187
Architecture	12,914
Health Professions	32,468
Health Professions	31,768
Residency Programs ⁴	700
Humanities	14,702
Foreign Languages, Literatures and Linguistics	6,446
English Language and Literature/Letters	3,505
Philosophy and Religious Studies	2,845
Theology and Religious Vocations	1,906
Intensive English	8,355

Legal Studies and Law Enforcement	11,684
Legal Professions and Studies	9,734
Homeland Security, Law Enforcement, and Firefighting	1,950
Math and Computer Science	182,106
Computer and Information Sciences	139,621
Mathematics and Statistics	42,485
Physical and Life Sciences	75,029
Biological and Biomedical Sciences	42,067
Physical Sciences	31,964
Science Technologies/Technicians	998
Social Sciences	76,419
Social Sciences ⁵	49,277
Psychology	16,196
Public Administration and Social Service Professions	6,360
Area, Ethnic, Cultural and Gender Studies	2,217
History ⁴	2,369
Other Fields of Study	64,042
Liberal Arts and Sciences/General Studies	33,266
Multi/Interdisciplinary Studies	19,876
Parks, Recreation, Leisure and Fitness Studies	5,728
Family and Consumer Sciences/Human Sciences ⁶	2,851
Basic Skills ⁷	1,170
Personal and Culinary Services	775
Library Science	238
Reserve Officer Training Corps ⁸	138
Undeclared	13,566
Total	914,095

Note: Historical data may not always sum to totals.

Note: All broad field of study categories are based on *Open Doors 2022* classifications, which may not match historic publications.

Note: The fields of study used in the *Open Doors 2021* and *2022* reports are from *Classification of Instructional Programs, 2020 Edition*, published by the National Center for Education Statistics (NCES) of the U.S. Department of Education.

Note: Prior to *Open Doors 2021* The fields of study used were from *Classification of Instructional Programs, 2010 Edition*, published by the National Center for Education Statistics (NCES) of the U.S. Department of Education.

* In the recent update from CIP 2010 to CIP 2020, the Classification of Instructional Programs (CIP) added several new categories to Series 60, Professional Residency/Fellowship Programs. Figures reported from 2020/21 onward are not entirely comparable to prior years.

Notes on historical names and classifications:

- (1) Formerly "Agricultural Sciences" and "Agribusiness and Agricultural Production" until 2003/04
- (2) Formerly "Business and Management, General" and "Marketing & Distribution" until 2003/04
- (3) Formerly included ROTC and JROTC until 2003/04
- (4) New Category as of 2004/05. In the recent update from CIP 2010 to CIP 2020, the Classification of Instructional Programs (CIP) added several new categories to Series 60, Professional Residency/Fellowship Programs. Figures reported from 2020/21 onward are not entirely comparable to prior years.
- (5) Formerly included "History" until 2003/04
- (7) Formerly "Home Economics" and "Vocational Home Economics" until 2003/04
- (8) New Category as of 2012/13
- (9) New Category as of 2010/11
- (10) New Category as of 2004/05, Field of study data for OPT students is reported for the first time in 2008/09. Previously, OPT was reported as a separate category.

Suggested citation: Institute of International Education. (2022). "Number of International Students by Field of Study, 1998/99 - 2021/22" *Open Doors Report on International Educational Exchange*. Retrieved from <https://opendoorsdata.org/>.

Non-Faculty Workforce Reductions
Updated as of October 1, 2022 as Compared to CPP V10c

Non-Faculty Workforce Reductions - Progress as of 10-1-22 - DRAFT

Fiscal Year	Vacancies Removed from CPP V10c Base Workforce Prior to Target		Positions Vacated and Eliminated after CPP V10c		CPP V10c Target		Remaining to Target	
	FTE	Associated Savings	FTE ⁴	Associated Savings ³	FTE	Savings ³	FTE	Savings ³
2022-2023	1.54 ²	\$ 157,467		\$ -	29.36 ^{1,4}	\$ 2,673,911	29.36	\$ 2,673,911
2023-2024	0	\$ -		\$ -	37.79 ^{1,4}	\$ 4,250,642	37.79	\$ 4,250,642
2024-2025	0	\$ -		\$ -	52.50 ^{1,4}	\$ 5,661,951	52.50	\$ 5,661,951
Cumulative	1.54	\$ 157,467	0.00	\$ -	119.65	\$ 12,586,504	119.65	\$ 12,586,504

Notes:

1. These targets are to be obtained by net attrition; therefore, achieving these savings may take all three years as positions become vacant. The targets set for the dollars to be saved to close the budget deficit are more important than targets set for FTE.
2. There were 1.54 FTE of vacant positions removed from the base workforce in CPP V10c prior to the determination of the targets. These FTE do not count towards target for FY2022-23 as submitted in CPP V10c. If the vacant positions had not been removed from the base workforce, the FTE target to reach would have been higher.
3. The FY2022-23, FY2023-24, and FY2024-25 Savings for Target and Remaining to Target were calculated based on average salary and benefits for each bargaining unit. The FY2022-23, FY2023-24, and FY2024-25 Positions Vacated and Eliminated To-Date savings was calculated based on actual salary and benefit savings.
4. Target for FY2022-23, FY2023-24 and FY2024-25 combined from CPP V10c was 119.65 FTE and \$12,586,504, which was resubmitted to OOC on September 28, 2022. The target FTE for each fiscal year was applied to each bargaining unit based on a weighted average of FTE for that bargaining unit as compared to total FTE for all non-faculty bargaining units.
5. The FY2022-23, FY2023-24, and FY2024-25 FTE for positions vacated and eliminated has not changed since July 1, 2022. This is updated after the vacant positions are reviewed by the respective President's Cabinet members.
After review by President's Cabinet, any position that is not confirmed for elimination is not included in the FTE of Positions Vacated and Eliminated. This position count will continue to be reviewed and updated as official retirement and separation notices are provided to HR.
6. This report contains only official position changes as confirmed with Human Resources. Potential or anticipated changes are not included.
7. Operational savings are being reviewed and could help to reduce the net attrition targets as set in CPP V10c.

Recap of Non-Faculty Target Workforce Reduction Progress as of 10-1-2022

Total Non-Faculty Vacancies since 7/1/2022 by Bargaining Unit	FTE	Salary	Benefits	Total Salary & Benefits
AFSCME	0.54	40,739	27,302	68,041
Non-Represented				-
SCUPA				-
Other	1.00	51,968	37,459	89,426
Totals	1.54	92,706	64,761	157,467

Total Non-Faculty Vacancies since 7/1/2022 by Division	FTE	Salary	Benefits	Total Salary & Benefits
Academic Affairs	0.54	40,739	27,302	68,041
Administration and Finance				-
Enrollment Management				-
Marketing and Communications				-
President's Area				-
University Advancement				-
Student Affairs	1.00	51,968	37,459	89,426
Totals	1.54	92,706	64,761	157,467

Non-Faculty Workforce Report
Updated as of November 1, 2022 as of

Non-Faculty Workforce Reductions - Progress

Fiscal Year	Vacancies Removed from CPP V10c Base Workforce Prior to Target		Positions Vacated and Eliminated after CPP V10c	
	FTE	Associated Savings	FTE ⁴	Associated Savings ³
2022-2023	1.54 ²	\$ 157,467	3.77	\$ 293,033
2023-2024	0	\$ -		\$ -
2024-2025	0	\$ -		\$ -
Cumulative	1.54	\$ 157,467	3.77	\$ 293,033

Notes:

1. These targets are to be obtained by net attrition; therefore, achieving these savings may for the dollars to be saved to close the budget deficit are more important than targets savings.
2. There were 1.54 FTE of vacant positions removed from the base workforce in CPP V10c target for FY2022-23 as submitted in CPP V10c. If the vacant positions had not been removed, the savings would have been higher.
3. The FY2022-23, FY2023-24, and FY2024-25 Savings for Target and Remaining to Target were \$157,467, \$0, and \$0 respectively. The FY2022-23, FY2023-24, and FY2024-25 Positions Vacated and Eliminated To-Date savings were \$293,033, \$0, and \$0 respectively.
4. Target for FY2022-23, FY2023-24 and FY2024-25 combined from CPP V10c was 119.65 FTE. The target FTE for each fiscal year was applied to each bargaining unit based on a weight of the total FTE for all non-faculty bargaining units.
5. The FY2022-23, FY2023-24, and FY2024-25 FTE for positions vacated and eliminated was 3.77, 0, and 0 respectively. This is updated after the vacant positions are reviewed by the respective bargaining unit. After review by President's Cabinet, any position that is not confirmed for elimination is not included in the report. This position count will continue to be reviewed and updated as official retirement and savings are confirmed.
6. This report contains only official position changes as confirmed with Human Resources.
7. Operational savings are being reviewed and could help to reduce the net attrition target.

**Reductions
Compared to CPP V10c**

As of 11-1-22 - DRAFT

CPP V10c Target		Remaining to Target	
FTE	Savings ³	FTE	Savings ³
29.36 ^{1,4}	\$ 2,673,911	25.59	\$ 2,380,878
37.79 ^{1,4}	\$ 4,250,642	37.79	\$ 4,250,642
52.50 ^{1,4}	\$ 5,661,951	52.50	\$ 5,661,951
119.65	\$ 12,586,504	115.88	\$ 12,293,471

may take all three years as positions become vacant. The targets set for FTE.

prior to the determination of the targets. These FTE do not count towards the reduced from the base workforce, the FTE target to reach would have

were calculated based on average salary and benefits for each bargaining unit. Savings was calculated based on actual salary and benefit savings.

FTE and \$12,586,504, which was resubmitted to OOC on October 12, 2022.

reduced average of FTE for that bargaining unit as compared to

increased by 3.77 FTE (from 0 FTE to 3.77 FTE) as compared to the active President's Cabinet members.

not included in the FTE of Positions Vacated and Eliminated.

separation notices are provided to HR.

Potential or anticipated changes are not included.

as set in CPP V10c.

Recap of Non-Faculty Target Workforce Reduction Progress as of 11-1-2022

Total Non-Faculty Reductions since July 1, 2022 by Bargaining Unit				
Bargaining Unit	Permanent FTE Reductions ²	Salary Savings	Benefits Savings	Total Salary & Benefits Savings
AFSCME	4.31	201,817	159,257	361,074
Non-Represented				-
SCUPA				-
Other	1.00	51,968	37,459	89,426
Totals	5.31	253,785	196,715	450,500

Non-faculty attrition targets of 119.65 FTE were reported in CPP V10c and reflects the anticipated FTE reductions/attrition for FY2022-23 through FY2024-25.

Total Non-Faculty Reductions since July 1, 2019 by Bargaining Unit					
Bargaining Unit	18-19 Total Bargaining Unit FTE (baseline) ¹	Permanent FTE Reductions July 1, 2019 through June 30, 2022	Permanent FTE Reductions July 1, 2022 to Present ²	Total % FTE Reduction at Present to 18-19 Total FTE by Bargaining Unit	Salary Savings 7/1/19 to Present
AFSCME	391.66	130.15	4.31	34%	5,985,878
Non-Represented	186.14	44.36		24%	3,960,491
SCUPA	64.09	17.32		27%	955,717
Other	57.13	7.07	1.00	14%	385,209
Totals	699.02	198.90	5.31	29%	11,287,295

The percentage reduction to APSCUF FTE is 31.6%³

1. 18-19 Total Bargaining Unit FTE (baseline) was obtained from CPP V3 and reflects the actual FY20:

2. The permanent FTE reductions July 1, 2022 to Present represent positions that have been eliminated day-to-day position changes such as replacements, leaves of absence, promotions, etc.

3. The APSCUF FTE was obtained from CPP V10c.

APSCUF FTE was used to maintain consistency with the non-faculty FTE above even though the target ratio of 19.2 is calculated using Fall FTE Faculty.

Since July 2022, APSCUF FTE reductions increased by 3 FTE, increasing/decreasing the percentage reduction from 31.1% to 31.6%.

Total Non-Faculty Reductions since July 1, 2022 by Division

Division	FTE Reductions	Salary Savings	Benefits Savings	Total Salary & Benefits Savings
Academic Affairs	0.54	40,739	27,302	68,041
Administration and Finance	2.00	86,907	69,051	155,957
Enrollment Management	1.77	74,171	62,904	137,076
Marketing and Communications				-
President's Area				-
University Advancement				-
Student Affairs	1.00	51,968	37,459	89,426
Totals	5.31	253,785	196,715	450,500

Benefits Savings 7/1/19 to Present	Total Salary & Benefits Savings 7/1/19 to Present
4,537,128	10,523,006
1,874,950	5,835,441
563,192	1,518,909
195,338	580,547
7,170,607	18,457,902

18-19 Annualized FTE
ted. It does not account for

at Student/Faculty

duction in APSCUF

Non-Faculty Workforce Report
Updated as of December 1, 2022 as of

Non-Faculty Workforce Reductions - Projections

Fiscal Year	Vacancies Removed from CPP V10c Base Workforce Prior to Target		Positions Vacated and Eliminated after CPP V10c	
	FTE	Associated Savings	FTE ⁴	Associated Savings ³
2022-2023	1.54 ²	\$ 157,467	2.62	\$ 130,827
2023-2024	0	\$ -	(0.85)	\$ (121,671)
2024-2025	0	\$ -		\$ -
Cumulative	1.54	\$ 157,467	1.77	\$ 9,156

Notes:

1. These targets are to be obtained by net attrition; therefore, achieving these savings may for the dollars to be saved to close the budget deficit are more important than targets savings.
2. There were 1.54 FTE of vacant positions removed from the base workforce in CPP V10c target for FY2022-23 as submitted in CPP V10c. If the vacant positions had not been removed, the savings would have been higher.
3. The FY2022-23, FY2023-24, and FY2024-25 Savings for Target and Remaining to Target were \$157,467, \$0, and \$0 respectively. The FY2022-23, FY2023-24, and FY2024-25 Positions Vacated and Eliminated To-Date savings were \$130,827, \$(121,671), and \$0 respectively.
4. Target for FY2022-23, FY2023-24 and FY2024-25 combined from CPP V10c was 119.65 FTE. The target FTE for each fiscal year was applied to each bargaining unit based on a weight of the unit's total FTE for all non-faculty bargaining units.
5. The FY2022-23, FY2023-24, and FY2024-25 FTE for positions vacated and eliminated was 2.62, (0.85), and 0 respectively. This is updated after the vacant positions are reviewed by the retirement and savings committee. After review by President's Cabinet, any position that is not confirmed for elimination is included in the report. This position count will continue to be reviewed and updated as official retirement and savings committee recommendations are received.
6. This report contains only official position changes as confirmed with Human Resources.
7. Operational savings are being reviewed and could help to reduce the net attrition target.

**Reductions
Compared to CPP V10c**

Press as of 12-1-22 - DRAFT

CPP V10c Target		Remaining to Target	
FTE	Savings ³	FTE	Savings ³
29.36 ^{1,4}	\$ 2,673,911	26.74	\$ 2,543,084
37.79 ^{1,4}	\$ 4,250,642	38.64	\$ 4,372,313
52.50 ^{1,4}	\$ 5,661,951	52.50	\$ 5,661,951
119.65	\$ 12,586,504	117.88	\$ 12,577,349

may take all three years as positions become vacant. The targets set
are for FTE.

prior to the determination of the targets. These FTE do not count towards the
removed from the base workforce, the FTE target to reach would have

were calculated based on average salary and benefits for each bargaining unit.

Savings was calculated based on actual salary and benefit savings.

FTE and \$12,586,504, which was resubmitted to OOC on October 12, 2022.

Weighted average of FTE for that bargaining unit as compared to

decreased by 2.0 FTE (from 3.77 FTE to 1.77 FTE) as compared to the
respective President's Cabinet members.

are not included in the FTE of Positions Vacated and Eliminated.

Separation notices are provided to HR.

Potential or anticipated changes are not included.

Targets as set in CPP V10c.

Recap of Non-Faculty Target Workforce Reduction Progress as of 12-1-2022

Total Non-Faculty Reductions since July 1, 2022 by Bargaining Unit				
Bargaining Unit	Permanent FTE Reductions ²	Salary Savings	Benefits Savings	Total Salary & Benefits Savings
AFSCME	4.31	201,817	159,257	361,074
Non-Represented	(2.00)	(192,094)	(91,783)	(283,877)
SCUPA				-
Other	1.00	51,968	37,459	89,426
Totals	3.31	61,690	104,932	166,622

Non-faculty attrition targets of 119.65 FTE were reported in CPP V10c and reflects the anticipated FTE reductions/attrition for FY2022-23 through FY2024-25.

Total Non-Faculty Reductions since July 1, 2019 by Bargaining Unit					
Bargaining Unit	18-19 Total Bargaining Unit FTE (baseline) ¹	Permanent FTE Reductions July 1, 2019 through June 30, 2022	Permanent FTE Reductions July 1, 2022 to Present ²	Total % FTE Reduction at Present to 18-19 Total FTE by Bargaining Unit	Salary Savings 7/1/19 to Present
AFSCME	391.66	130.15	4.31	34%	5,985,878
Non-Represented	186.14	44.36	(2.00)	23%	3,768,397
SCUPA	64.09	17.32		27%	955,717
Other	57.13	7.07	1.00	14%	385,209
Totals	699.02	198.90	3.31	29%	11,095,201

The percentage reduction to APSCUF FTE is 31.6%³

1. 18-19 Total Bargaining Unit FTE (baseline) was obtained from CPP V3 and reflects the actual FY20:

2. The permanent FTE reductions July 1, 2022 to Present represent positions that have been eliminated day-to-day position changes such as replacements, leaves of absence, promotions, etc.

3. The APSCUF FTE was obtained from CPP V10c.

APSCUF FTE was used to maintain consistency with the non-faculty FTE above even though the target ratio of 19.2 is calculated using Fall FTE Faculty.

Since July 2022, APSCUF FTE reductions increased by 3 FTE, increasing/decreasing the percentage reduction from 31.1% to 31.6%.

Total Non-Faculty Reductions since July 1, 2022 by Division

Division	FTE Reductions	Salary Savings	Benefits Savings	Total Salary & Benefits Savings
Academic Affairs	0.54	40,739	27,302	68,041
Administration and Finance	1.00	4,844	25,733	30,577
Enrollment Management	1.77	74,171	62,904	137,076
Marketing and Communications				-
President's Area	(1.00)	(110,031)	(48,466)	(158,497)
University Advancement				-
Student Affairs	1.00	51,968	37,459	89,426
Totals	3.31	61,690	104,932	166,622

Benefits Savings 7/1/19 to Present	Total Salary & Benefits Savings 7/1/19 to Present
4,537,128	10,523,006
1,783,166	5,551,563
563,192	1,518,909
195,338	580,547
7,078,824	18,174,024

18-19 Annualized FTE
ted. It does not account for

at Student/Faculty

duction in APSCUF

Non-Faculty Workforce Reductions
Updated as of January 1, 2023 as of Current

Non-Faculty Workforce Reductions - Projections

Fiscal Year	Vacancies Removed from CPP V10c Base Workforce Prior to Target		Positions Vacated and Eliminated after CPP V10c	
	FTE	Associated Savings	FTE ⁴	Associated Savings ³
2022-2023	1.54 ²	\$ 157,467	2.62	\$ 130,827
2023-2024	0	\$ -	(0.85)	\$ (121,671)
2024-2025	0	\$ -		\$ -
Cumulative	1.54	\$ 157,467	1.77	\$ 9,156

Notes:

1. These targets are to be obtained by net attrition; therefore, achieving these savings may for the dollars to be saved to close the budget deficit are more important than targets savings.
2. There were 1.54 FTE of vacant positions removed from the base workforce in CPP V10c target for FY2022-23 as submitted in CPP V10c. If the vacant positions had not been removed, the savings would have been higher.
3. The FY2022-23, FY2023-24, and FY2024-25 Savings for Target and Remaining to Target were \$157,467, \$0, and \$0 respectively. The FY2022-23, FY2023-24, and FY2024-25 Positions Vacated and Eliminated To-Date savings were \$130,827, \$(121,671), and \$0 respectively.
4. Target for FY2022-23, FY2023-24 and FY2024-25 combined from CPP V10c was 119.65 FTE. The target FTE for each fiscal year was applied to each bargaining unit based on a weight of the total FTE for all non-faculty bargaining units.
5. The FY2022-23, FY2023-24, and FY2024-25 FTE for positions vacated and eliminated has been updated after the vacant positions are reviewed by the respective President's Cabinet. After review by President's Cabinet, any position that is not confirmed for elimination is not included in the FTE count. This position count will continue to be reviewed and updated as official retirement and savings are confirmed.
6. This report contains only official position changes as confirmed with Human Resources.
7. Operational savings are being reviewed and could help to reduce the net attrition target.

**Reductions
Compared to CPP V10c**

Progress as of 1-1-23 - DRAFT

CPP V10c Target		Remaining to Target	
FTE	Savings ³	FTE	Savings ³
29.36 ^{1,4}	\$ 2,673,911	26.74	\$ 2,543,084
37.79 ^{1,4}	\$ 4,250,642	38.64	\$ 4,372,313
52.50 ^{1,4}	\$ 5,661,951	52.50	\$ 5,661,951
119.65	\$ 12,586,504	117.88	\$ 12,577,349

may take all three years as positions become vacant. The targets set
are for FTE.

Prior to the determination of the targets. These FTE do not count towards the
reduced from the base workforce, the FTE target to reach would have

Targets were calculated based on average salary and benefits for each bargaining unit.

Savings was calculated based on actual salary and benefit savings.

Target FTE and \$12,586,504, which was resubmitted to OOC on October 12, 2022.

Targeted average of FTE for that bargaining unit as compared to

Targets not changed since December 1, 2022.

Contract members.

Targets not included in the FTE of Positions Vacated and Eliminated.

Separation notices are provided to HR.

Potential or anticipated changes are not included.

Targets as set in CPP V10c.

Recap of Non-Faculty Target Workforce Reduction Progress as of 1-1-2023

Total Non-Faculty Reductions since July 1, 2022 by Bargaining Unit				
Bargaining Unit	Permanent FTE Reductions ²	Salary Savings	Benefits Savings	Total Salary & Benefits Savings
AFSCME	4.31	201,817	159,257	361,074
Non-Represented	(2.00)	(192,094)	(91,783)	(283,877)
SCUPA				-
Other	1.00	51,968	37,459	89,426
Totals	3.31	61,690	104,932	166,622

Non-faculty attrition targets of 119.65 FTE were reported in CPP V10c and reflects the anticipated FTE reductions/attrition for FY2022-23 through FY2024-25.

Total Non-Faculty Reductions since July 1, 2019 by Bargaining Unit					
Bargaining Unit	18-19 Total Bargaining Unit FTE (baseline) ¹	Permanent FTE Reductions July 1, 2019 through June 30, 2022	Permanent FTE Reductions July 1, 2022 to Present ²	Total % FTE Reduction at Present to 18-19 Total FTE by Bargaining Unit	Salary Savings 7/1/19 to Present
AFSCME	391.66	130.15	4.31	34%	5,985,878
Non-Represented	186.14	44.36	(2.00)	23%	3,768,397
SCUPA	64.09	17.32		27%	955,717
Other	57.13	7.07	1.00	14%	385,209
Totals	699.02	198.90	3.31	29%	11,095,201

The percentage reduction to APSCUF FTE is 31.9%³

1. 18-19 Total Bargaining Unit FTE (baseline) was obtained from CPP V3 and reflects the actual FY20:

2. The permanent FTE reductions July 1, 2022 to Present represent positions that have been eliminated day-to-day position changes such as replacements, leaves of absence, promotions, etc.

3. The APSCUF FTE was obtained from CPP V10c.

APSCUF FTE was used to maintain consistency with the non-faculty FTE above even though the target ratio of 19.2 is calculated using Fall FTE Faculty.

Since July 2022, APSCUF FTE reductions increased by 6 FTE, increasing/decreasing the percentage reduction from 31.1% to 31.9%.

Total Non-Faculty Reductions since July 1, 2022 by Division

Division	FTE Reductions	Salary Savings	Benefits Savings	Total Salary & Benefits Savings
Academic Affairs	0.54	40,739	27,302	68,041
Administration and Finance	1.00	4,844	25,733	30,577
Enrollment Management	1.77	74,171	62,904	137,076
Marketing and Communications				-
President's Area	(1.00)	(110,031)	(48,466)	(158,497)
University Advancement				-
Student Affairs	1.00	51,968	37,459	89,426
Totals	3.31	61,690	104,932	166,622

Benefits Savings 7/1/19 to Present	Total Salary & Benefits Savings 7/1/19 to Present
4,537,128	10,523,006
1,783,166	5,551,563
563,192	1,518,909
195,338	580,547
7,078,824	18,174,024

18-19 Annualized FTE
 ted. It does not account for

at Student/Faculty

duction in APSCUF

Non-Faculty Workforce Report
Updated as of January 17, 2023 as of

Non-Faculty Workforce Reductions - Projections

Fiscal Year	Vacancies Removed from CPP V10c Base Workforce Prior to Target		Positions Vacated and Eliminated after CPP V10c	
	FTE	Associated Savings	FTE ⁴	Associated Savings ³
2022-2023	1.54 ²	\$ 157,467	2.85	\$ 136,260
2023-2024	0	\$ -	(0.85)	\$ (121,671)
2024-2025	0	\$ -		\$ -
Cumulative	1.54	\$ 157,467	2.00	\$ 14,589

Notes:

1. These targets are to be obtained by net attrition; therefore, achieving these savings may for the dollars to be saved to close the budget deficit are more important than targets savings.
2. There were 1.54 FTE of vacant positions removed from the base workforce in CPP V10c target for FY2022-23 as submitted in CPP V10c. If the vacant positions had not been removed, the savings would have been higher.
3. The FY2022-23, FY2023-24, and FY2024-25 Savings for Target and Remaining to Target were \$157,467, \$0, and \$0 respectively. The FY2022-23, FY2023-24, and FY2024-25 Positions Vacated and Eliminated To-Date savings were \$136,260, \$(121,671), and \$0 respectively.
4. Target for FY2022-23, FY2023-24 and FY2024-25 combined from CPP V10c was 119.65 FTE. The target FTE for each fiscal year was applied to each bargaining unit based on a weight of the unit's total FTE for all non-faculty bargaining units.
5. The FY2022-23, FY2023-24, and FY2024-25 FTE for positions vacated and eliminated was 2.85, (0.85), and 0 respectively. This is updated after the vacant positions are reviewed by the respective bargaining unit. After review by President's Cabinet, any position that is not confirmed for elimination is included in the total. This position count will continue to be reviewed and updated as official retirement and savings are confirmed.
6. This report contains only official position changes as confirmed with Human Resources.
7. Operational savings are being reviewed and could help to reduce the net attrition target.

**Reductions
Compared to CPP V10c**

Press as of 1-17-23 - DRAFT

CPP V10c Target		Remaining to Target	
FTE	Savings ³	FTE	Savings ³
29.36 ^{1,4}	\$ 2,673,911	26.51	\$ 2,537,651
37.79 ^{1,4}	\$ 4,250,642	38.64	\$ 4,372,313
52.50 ^{1,4}	\$ 5,661,951	52.50	\$ 5,661,951
119.65	\$ 12,586,504	117.65	\$ 12,571,915

may take all three years as positions become vacant. The targets set
are for FTE.

Prior to the determination of the targets. These FTE do not count towards the
reduced from the base workforce, the FTE target to reach would have

were calculated based on average salary and benefits for each bargaining unit.

Savings was calculated based on actual salary and benefit savings.

FTE and \$12,586,504, which was resubmitted to OOC on October 12, 2022.

reduced average of FTE for that bargaining unit as compared to

increased by .23 FTE (from 1.77 FTE to 2.00 FTE) as compared to the
active President's Cabinet members.

not included in the FTE of Positions Vacated and Eliminated.

separation notices are provided to HR.

Potential or anticipated changes are not included.

Targets as set in CPP V10c.

Recap of Non-Faculty Target Workforce Reduction Progress as of 1-17-2023

Total Non-Faculty Reductions since July 1, 2022 by Bargaining Unit				
Bargaining Unit	Permanent FTE Reductions ²	Salary Savings	Benefits Savings	Total Salary & Benefits Savings
AFSCME	4.54	203,531	162,976	366,507
Non-Represented	(2.00)	(192,094)	(91,783)	(283,877)
SCUPA				-
Other	1.00	51,968	37,459	89,426
Totals	3.54	63,404	108,652	172,056

Non-faculty attrition targets of 119.65 FTE were reported in CPP V10c and reflects the anticipated FTE reductions/attrition for FY2022-23 through FY2024-25.

Total Non-Faculty Reductions since July 1, 2019 by Bargaining Unit					
Bargaining Unit	18-19 Total Bargaining Unit FTE (baseline) ¹	Permanent FTE Reductions July 1, 2019 through June 30, 2022	Permanent FTE Reductions July 1, 2022 to Present ²	Total % FTE Reduction at Present to 18-19 Total FTE by Bargaining Unit	Salary Savings 7/1/19 to Present
AFSCME	391.66	130.15	4.54	34%	5,987,592
Non-Represented	186.14	44.36	(2.00)	23%	3,768,397
SCUPA	64.09	17.32		27%	955,717
Other	57.13	7.07	1.00	14%	385,209
Totals	699.02	198.90	3.54	29%	11,096,914

The percentage reduction to APSCUF FTE is 31.9%³

1. 18-19 Total Bargaining Unit FTE (baseline) was obtained from CPP V3 and reflects the actual FY20:

2. The permanent FTE reductions July 1, 2022 to Present represent positions that have been eliminated day-to-day position changes such as replacements, leaves of absence, promotions, etc.

3. The APSCUF FTE was obtained from CPP V10c.

APSCUF FTE was used to maintain consistency with the non-faculty FTE above even though the target ratio of 19.2 is calculated using Fall FTE Faculty.

Since July 2022, APSCUF FTE reductions increased by 6 FTE, increasing/decreasing the percentage reduction from 31.1% to 31.9%.

Total Non-Faculty Reductions since July 1, 2022 by Division

Division	FTE Reductions	Salary Savings	Benefits Savings	Total Salary & Benefits Savings
Academic Affairs	0.54	40,739	27,302	68,041
Administration and Finance	1.23	6,558	29,453	36,010
Enrollment Management	1.77	74,171	62,904	137,076
Marketing and Communications				-
President's Area	(1.00)	(110,031)	(48,466)	(158,497)
University Advancement				-
Student Affairs	1.00	51,968	37,459	89,426
Totals	3.54	63,404	108,652	172,056

Benefits Savings 7/1/19 to Present	Total Salary & Benefits Savings 7/1/19 to Present
4,540,847	10,528,439
1,783,166	5,551,563
563,192	1,518,909
195,338	580,547
7,082,543	18,179,458

18-19 Annualized FTE
ted. It does not account for

at Student/Faculty

duction in APSCUF

Non-Faculty Workforce Report
Updated as of February 1, 2023 as of

Non-Faculty Workforce Reductions - Projections

Fiscal Year	Vacancies Removed from CPP V10c Base Workforce Prior to Target		Positions Vacated and Eliminated after CPP V10c	
	FTE	Associated Savings	FTE ⁴	Associated Savings ³
2022-2023	1.54 ²	\$ 157,467	2.85	\$ 242,371
2023-2024	0	\$ -	(0.85)	\$ (121,671)
2024-2025	0	\$ -		\$ -
Cumulative	1.54	\$ 157,467	2.00	\$ 120,700

Notes:

1. These targets are to be obtained by net attrition; therefore, achieving these savings may for the dollars to be saved to close the budget deficit are more important than targets savings.
2. There were 1.54 FTE of vacant positions removed from the base workforce in CPP V10c target for FY2022-23 as submitted in CPP V10c. If the vacant positions had not been removed, the savings would have been higher.
3. The FY2022-23, FY2023-24, and FY2024-25 Savings for Target and Remaining to Target were \$157,467, \$0, and \$0 respectively. The FY2022-23, FY2023-24, and FY2024-25 Positions Vacated and Eliminated To-Date savings were \$242,371, \$(121,671), and \$0 respectively.
4. Target for FY2022-23, FY2023-24 and FY2024-25 combined from CPP V10c was 119.65 FTE. The target FTE for each fiscal year was applied to each bargaining unit based on a weight of the unit's total FTE for all non-faculty bargaining units.
5. The FY2022-23, FY2023-24, and FY2024-25 FTE for positions vacated and eliminated has savings. This is updated after the vacant positions are reviewed by the respective President. After review by President's Cabinet, any position that is not confirmed for elimination is included in the savings. This position count will continue to be reviewed and updated as official retirement and savings are confirmed.
6. This report contains only official position changes as confirmed with Human Resources.
7. Operational savings are being reviewed and could help to reduce the net attrition target.

**Reductions
Compared to CPP V10c**

Progress as of 2-1-23 - DRAFT

CPP V10c Target		Remaining to Target	
FTE	Savings ³	FTE	Savings ³
29.36 ^{1,4}	\$ 2,673,911	26.51	\$ 2,431,540
37.79 ^{1,4}	\$ 4,250,642	38.64	\$ 4,372,313
52.50 ^{1,4}	\$ 5,661,951	52.50	\$ 5,661,951
119.65	\$ 12,586,504	117.65	\$ 12,465,804

may take all three years as positions become vacant. The targets set for FTE.

prior to the determination of the targets. These FTE do not count towards the reduced from the base workforce, the FTE target to reach would have

were calculated based on average salary and benefits for each bargaining unit.

Savings was calculated based on actual salary and benefit savings.

FTE and \$12,586,504, which was resubmitted to OOC on October 12, 2022.

reduced average of FTE for that bargaining unit as compared to

not changed since January 17, 2022, except for an increase in salary/benefit for Cabinet members.

not included in the FTE of Positions Vacated and Eliminated.

separation notices are provided to HR.

Potential or anticipated changes are not included.

Targets as set in CPP V10c.

Recap of Non-Faculty Target Workforce Reduction Progress as of 2-1-2023

Total Non-Faculty Reductions since July 1, 2022 by Bargaining Unit				
Bargaining Unit	Permanent FTE Reductions ²	Salary Savings	Benefits Savings	Total Salary & Benefits Savings
AFSCME	4.54	203,531	162,976	366,507
Non-Represented	(2.00)	(122,886)	(54,880)	(177,766)
SCUPA				-
Other	1.00	51,968	37,459	89,426
Totals	3.54	132,612	145,555	278,167

Non-faculty attrition targets of 119.65 FTE were reported in CPP V10c and reflects the anticipated FTE reductions/attrition for FY2022-23 through FY2024-25.

Total Non-Faculty Reductions since July 1, 2019 by Bargaining Unit					
Bargaining Unit	18-19 Total Bargaining Unit FTE (baseline) ¹	Permanent FTE Reductions July 1, 2019 through June 30, 2022	Permanent FTE Reductions July 1, 2022 to Present ²	Total % FTE Reduction at Present to 18-19 Total FTE by Bargaining Unit	Salary Savings 7/1/19 to Present
AFSCME	391.66	130.15	4.54	34%	5,987,592
Non-Represented	186.14	44.36	(2.00)	23%	3,837,605
SCUPA	64.09	17.32		27%	955,717
Other	57.13	7.07	1.00	14%	385,209
Totals	699.02	198.90	3.54	29%	11,166,122

The percentage reduction to APSCUF FTE is 32.2%³

- 18-19 Total Bargaining Unit FTE (baseline) was obtained from CPP V3 and reflects the actual FY20:
- The permanent FTE reductions July 1, 2022 to Present represent positions that have been eliminated day-to-day position changes such as replacements, leaves of absence, promotions, etc.
- The APSCUF FTE was obtained from CPP V10c.

APSCUF FTE was used to maintain consistency with the non-faculty FTE above even though the target ratio of 19.2 is calculated using Fall FTE Faculty.

Since July 2022, APSCUF FTE reductions increased by 6 FTE, increasing/decreasing the percentage reduction from 31.9% to 32.2%.

Total Non-Faculty Reductions since July 1, 2022 by Division

Division	FTE Reductions	Salary Savings	Benefits Savings	Total Salary & Benefits Savings
Academic Affairs	0.54	40,739	27,302	68,041
Administration and Finance	1.23	6,558	29,453	36,010
Enrollment Management	1.77	74,171	62,904	137,076
Marketing and Communications				-
President's Area	(1.00)	(40,823)	(11,563)	(52,386)
University Advancement				-
Student Affairs	1.00	51,968	37,459	89,426
Totals	3.54	132,612	145,555	278,167

Total Non-Faculty Reductions since July 1, 2019 by Division					
Division	18-19 Total Divisional FTE (baseline) ¹	18-19 Total Divisional FTE to 18-19 Total FTE	Permanent FTE Reductions July 1, 2019 through June 30, 2022	Permanent FTE Reductions July 1, 2022 to Present ²	Total % FTE Reduction at Present to 18-19 Total FTE by Division
Academic Affairs	234.62	34%	84.43	0.54	36%
Administration and Finance	274.11	39%	74.74	1.23	28%
Enrollment Management	44.18	6%	9.20	1.77	25%
Marketing and Communications	20.11	3%	4.00		20%
President's Area	14.34	2%	2.80	(1.00)	13%
University Advancement	29.32	4%	4.69		16%
Student Affairs	82.34	12%	19.04	1.00	24%
Totals	699.02	100%	198.90	3.54	29%

Benefits Savings 7/1/19 to Present	Total Salary & Benefits Savings 7/1/19 to Present
4,540,847	10,528,439
1,820,069	5,657,674
563,192	1,518,909
195,338	580,547
7,119,446	18,285,569

18-19 Annualized FTE
 ted. It does not account for

at Student/Faculty

duction in APSCUF

Salary Savings 7/1/19 to Present	Benefits Savings 7/1/19 to Present	Total Salary & Benefits Savings 7/1/19 to Present
5,041,500	2,934,626	7,976,127
3,805,320	2,891,515	6,696,835
554,723	315,497	870,220
241,592	166,907	408,499
187,542	122,799	310,341
256,339	133,056	389,396
1,079,105	555,046	1,634,151
11,166,123	7,119,447	18,285,569

Non-Faculty Workforce Report
Updated as of March 1, 2023 as Confirmed

Non-Faculty Workforce Reductions - Projections

Fiscal Year	Vacancies Removed from CPP V10c Base Workforce Prior to Target		Positions Vacated and Eliminated after CPP V10c	
	FTE	Associated Savings	FTE ⁴	Associated Savings ³
2022-2023	1.54 ²	\$ 157,467	16.40	\$ 1,474,702
2023-2024	0	\$ -	0.52	\$ (27,477)
2024-2025	0	\$ -		\$ -
Cumulative	1.54	\$ 157,467	16.92	\$ 1,447,225

Notes:

1. These targets are to be obtained by net attrition; therefore, achieving these savings may be more important than targets for the dollars to be saved to close the budget deficit.
2. There were 1.54 FTE of vacant positions removed from the base workforce in CPP V10c target for FY2022-23 as submitted in CPP V10c. If the vacant positions had not been removed, the target would have been higher.
3. The FY2022-23, FY2023-24, and FY2024-25 Savings for Target and Remaining to Target were updated after the February 1 summary. The FY2022-23, FY2023-24, and FY2024-25 Positions Vacated and Eliminated To-Date savings were updated after the February 1 summary.
4. Target for FY2022-23, FY2023-24 and FY2024-25 combined from CPP V10c was 119.65 FTE. The target FTE for each fiscal year was applied to each bargaining unit based on a weight of the total FTE for all non-faculty bargaining units.
5. The FY2022-23, FY2023-24, and FY2024-25 FTE for positions vacated and eliminated was updated after the February 1 summary. This is updated after the vacant positions are reviewed by the respective bargaining unit. After review by President's Cabinet, any position that is not confirmed for elimination is removed from the target. This position count will continue to be reviewed and updated as official retirement and savings are identified.
6. This report contains only official position changes as confirmed with Human Resources.
7. Operational savings are being reviewed and could help to reduce the net attrition target.
8. If the Remaining to Target is met with one-time funding sources, that identified amount of savings is identified.

**Reductions
Compared to CPP V10c**

Progress as of 3-1-23 - DRAFT

CPP V10c Target		Remaining to Target	
FTE	Savings ³	FTE	Savings ³
29.36 ^{1,4}	\$ 2,673,911	12.96	\$ 1,199,209
37.79 ^{1,4}	\$ 4,250,642	37.27	\$ 4,278,119
52.50 ^{1,4}	\$ 5,661,951	52.50	\$ 5,661,951
119.65	\$ 12,586,504	102.73	\$ 11,139,279

may take all three years as positions become vacant. The targets set for FTE.

prior to the determination of the targets. These FTE do not count towards the reduced from the base workforce, the FTE target to reach would have

were calculated based on average salary and benefits for each bargaining unit. Savings was calculated based on actual salary and benefit savings.

FTE and \$12,586,504, which was resubmitted to OOC on October 12, 2022. Reduced average of FTE for that bargaining unit as compared to

increased by 14.92 FTE (from 2.00 FTE to 16.92 FTE) as compared to the active President's Cabinet members.

not included in the FTE of Positions Vacated and Eliminated.

separation notices are provided to HR.

Potential or anticipated changes are not included.

as set in CPP V10c.

will continue to accumulate over the three year period until a permanent

Recap of Non-Faculty Target Workforce Reduction Progress as of 3-1-2023

Total Non-Faculty Reductions since July 1, 2022 by Bargaining Unit				
Bargaining Unit	Permanent FTE Reductions ²	Salary Savings	Benefits Savings	Total Salary & Benefits Savings
AFSCME	13.98	638,213	479,119	1,117,332
Non-Represented	1.48	150,978	76,924	227,902
SCUPA				-
Other	3.00	150,041	109,417	259,458
Totals	18.46	939,232	665,460	1,604,692

Non-faculty attrition targets of 119.65 FTE were reported in CPP V10c and reflects the anticipated FTE reductions/attrition for FY2022-23 through FY2024-25.

Total Non-Faculty Reductions since July 1, 2019 by Bargaining Unit					
Bargaining Unit	18-19 Total Bargaining Unit FTE (baseline) ¹	Permanent FTE Reductions July 1, 2019 through June 30, 2022	Permanent FTE Reductions July 1, 2022 to Present ²	Total % FTE Reduction at Present to 18-19 Total FTE by Bargaining Unit	Salary Savings 7/1/19 to Present
AFSCME	391.66	130.15	13.98	37%	6,422,274
Non-Represented	186.14	44.36	1.48	25%	4,111,470
SCUPA	64.09	17.32		27%	955,717
Other	57.13	7.07	3.00	18%	483,282
Totals	699.02	198.90	18.46	31%	11,972,742

The percentage reduction to APSCUF FTE is 32.2%³

1. 18-19 Total Bargaining Unit FTE (baseline) was obtained from CPP V3 and reflects the actual FY20:

2. The permanent FTE reductions July 1, 2022 to Present represent positions that have been eliminated day-to-day position changes such as replacements, leaves of absence, promotions, etc.

3. The APSCUF FTE was obtained from CPP V10c.

APSCUF FTE was used to maintain consistency with the non-faculty FTE above even though the target ratio of 19.2 is calculated using Fall FTE Faculty.

Since July 2022, APSCUF FTE reductions increased by 6 FTE, increasing/decreasing the percentage reduction from 31.9% to 32.2%.

Total Non-Faculty Reductions since July 1, 2022 by Division

Division	FTE Reductions	Salary Savings	Benefits Savings	Total Salary & Benefits Savings
Academic Affairs	9.46	597,714	341,189	938,903
Administration and Finance	7.23	256,203	235,471	491,673
Enrollment Management	1.77	74,171	62,904	137,076
Marketing and Communications				-
President's Area	(1.00)	(40,823)	(11,563)	(52,386)
University Advancement				-
Student Affairs	1.00	51,968	37,459	89,426
Totals	18.46	939,232	665,460	1,604,692

Total Non-Faculty Reductions since July 1, 2019 by Division					
Division	18-19 Total Divisional FTE (baseline) ¹	18-19 Total Divisional FTE to 18-19 Total FTE	Permanent FTE Reductions July 1, 2019 through June 30, 2022	Permanent FTE Reductions July 1, 2022 to Present ²	Total % FTE Reduction at Present to 18-19 Total FTE by Division
Academic Affairs	234.62	34%	84.43	9.46	40%
Administration and Finance	274.11	39%	74.74	7.23	30%
Enrollment Management	44.18	6%	9.20	1.77	25%
Marketing and Communications	20.11	3%	4.00		20%
President's Area	14.34	2%	2.80	(1.00)	13%
University Advancement	29.32	4%	4.69		16%
Student Affairs	82.34	12%	19.04	1.00	24%
Totals	699.02	100%	198.90	18.46	31%

Benefits Savings 7/1/19 to Present	Total Salary & Benefits Savings 7/1/19 to Present
4,856,991	11,279,265
1,951,873	6,063,343
563,192	1,518,909
267,296	750,578
7,639,352	19,612,094

18-19 Annualized FTE
 ted. It does not account for

at Student/Faculty

duction in APSCUF

Salary Savings 7/1/19 to Present	Benefits Savings 7/1/19 to Present	Total Salary & Benefits Savings 7/1/19 to Present
5,598,475	3,248,514	8,846,989
4,054,966	3,097,532	7,152,498
554,723	315,497	870,220
241,592	166,907	408,499
187,542	122,799	310,341
256,339	133,056	389,396
1,079,105	555,046	1,634,151
11,972,743	7,639,352	19,612,094

Faculty Workforce Reductions
Updated as of November 1, 2022 as Compared to CPP V10c

Fiscal Year	Positions Vacated and Eliminated after CPP V10c		CPP V10c Target ²		Remaining to Target	
	FTE	Associated Savings	FTE	Savings	FTE	Savings
2022-2023			17.37	\$ 2,609,686	17.37	\$ 2,609,686
2023-2024 ³	(7.00)	\$ (1,096,694)	8.29	\$ 1,292,088	15.29	\$ 2,388,782
2024-2025						
Cumulative	(7.00)	\$ (1,096,694)	25.66	\$ 3,901,774	32.66	\$ 4,998,468

Notes:

¹ These targets are to be obtained by net attrition; therefore, achieving these savings may take all three years as positions become vacant.

² Target Associated Savings was based on CPP V10c FY2022-23 average salary and benefits: Salary - \$103,804, Benefits - \$46,437. FY2023-24 average salary and benefits: Salary - \$107,080, Benefits - \$48,781. The average salary and benefits were used to determine an FTE target; however, the primary goal is to achieve monetary savings.

³ ETHs for 7 permanent faculty positions were approved after CPP V10c was submitted. The associated expenditures with these positions were approved as a range based on rank and step. The above amount reflects the top end of the range. Including the ETHs represents filling all approved positions however, this may not be the case and will be adjusted as more information is realized.

Also of note, with the planned appointment of 7 permanent faculty positions there may be a resulting decrease in temporary faculty FTE. Specific information surrounding these hires is not yet available. As more information becomes available this report will be adjusted to reflect the actual details around hiring and actual budgetary impact may be lower than approved on the ETHs.

⁴ As of June 30, 2022 we did not achieve \$3.4 million of faculty savings targets from the prior CPP target. The target above does not include the remaining faculty target from prior CPP but the savings was shifted to non-faculty. This may need to be reassessed.

⁵ This report contains only official position changes as confirmed with Human Resources. Potential or anticipated changes are not included.

⁶ Operational savings are being reviewed and could help to reduce the net attrition targets as set in CPP V10c.

Faculty Workforce Reductions
Updated as of December 1, 2022 as Compared to CPP V10c

Fiscal Year	Positions Vacated and Eliminated after CPP V10c		CPP V10c Target ²	
	FTE	Associated Savings	FTE	Savings
2022-2023	1.04	\$ 187,473	17.37	\$ 2,609,686
2022-2023 - Temps ³	(14.19)	\$ (1,020,126)		
2023-2024 ⁴	(6.04)	\$ (915,230)	8.29	\$ 1,292,088
2024-2025				
Cumulative	(19.19)	\$ (1,747,883)	25.66	\$ 3,901,774

Notes:

^{1.} These targets are to be obtained by net attrition; therefore, achieving these savings may result in positions becoming vacant.

^{2.} Target Associated Savings was based on CPP V10c FY2022-23 average salary and benefits - \$46,437. FY2023-24 average salary and benefits: Salary - \$107,080, Benefits - \$46,437. These figures were used to determine an FTE target; however, the primary goal is to achieve savings.

^{3.} Additional temporary faculty FTE for Spring 2023 are included as approved November 1, 2022. The increase in temporary faculty FTE will not impact the fall 2022 faculty FTE in the CPP V10c faculty ratio is based upon, however the increase will impact the annualized faculty FTE calculation.

^{4.} ETHs for 7 permanent faculty positions were approved after CPP V10c was submitted. These positions were approved as a range based on rank and step. The above amount represents filling all approved positions however, this may not be adjusted as more information is realized.

Also of note, with the planned appointment of 7 permanent faculty positions there may be a corresponding decrease in temporary faculty FTE. Specific information surrounding these hires is not yet available. As more information becomes available this report will be adjusted to reflect the actual details around hiring and the amount may be lower than approved on the ETHs.

^{5.} As of June 30, 2022 we did not achieve \$3.4 million of faculty savings targets from the previous report. The above does not include the remaining faculty target from prior CPP but the savings was still not achieved and may need to be reassessed.

^{6.} This report contains only official position changes as confirmed with Human Resources. Unofficial changes are not included.

^{7.} Operational savings are being reviewed and could help to reduce the net attrition target.

V10c

Remaining to Target	
FTE	Savings
16.33	\$ 2,422,213
14.19	\$ 1,020,126
14.33	\$ 2,207,318
44.85	\$ 5,649,657

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V10c which the student to
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. Potential or anticipated

ets as set in CPP V10c.

Faculty Workforce Reductions
Updated as of January 1, 2023 as Compared to CPP V10c

Fiscal Year	Positions Vacated and Eliminated after CPP V10c		CPP V10c Target ²		Remaining to Target	
	FTE	Associated Savings	FTE	Savings	FTE	Savings
2022-2023	1.04	\$ 174,436	17.37	\$ 2,609,686	16.33	\$ 2,435,250
2022-2023 - Temps ³	(14.00)	\$ (1,006,467)			14.00	\$ 1,006,467
2023-2024 ⁴	(4.04)	\$ (591,708)	8.29	\$ 1,292,088	12.33	\$ 1,883,796
2024-2025						
Cumulative	(17.00)	\$ (1,423,739)	25.66	\$ 3,901,774	42.66	\$ 5,325,513

Notes:

¹ These targets are to be obtained by net attrition; therefore, achieving these savings may take all three years as positions become vacant.

² Target Associated Savings was based on CPP V10c FY2022-23 average salary and benefits: Salary - \$103,804, Benefits - \$46,437. FY2023-24 average salary and benefits: Salary - \$107,080, Benefits - \$48,781. The average salary and benefits were used to determine an FTE target; however, the primary goal is to achieve monetary savings.

³ Additional temporary faculty FTE for Spring 2023 are included as approved November 16, 2022 on AA ETH 2022-34 and amended on December 15, 2022. The increase in temporary faculty FTE will not impact the fall 2022 faculty FTE in the CPP V10c which the student to faculty ratio is based upon, however the increase will impact the annualized faculty FTE contained in the report.

⁴ ETHs for 7 permanent faculty positions were approved after CPP V10c was submitted. The associated expenditures with these positions were approved as a range based on rank and step. The above amount reflects the top end of the range. Including the ETHs represents filling all approved positions however, this may not be the case and will be adjusted as more information is realized. As permanent appointments are finalized the salary and benefit amounts will be adjusted to actual appointed salary and benefit figures.

Also of note, with the planned appointment of 7 permanent faculty positions there may be a resulting decrease in temporary faculty FTE. Specific information surrounding these hires is not yet available. As more information becomes available this report will be adjusted to reflect the actual details around hiring and actual budgetary impact may be lower than approved on the ETHs.

⁵. As of June 30, 2022 we did not achieve \$3.4 million of faculty savings targets from the prior CPP target. The target above does not include the remaining faculty target from prior CPP but the savings was shifted to non-faculty. This may need to be reassessed.

⁶. This report contains only official position changes as confirmed with Human Resources. Potential or anticipated changes are not included.

⁷. Operational savings are being reviewed and could help to reduce the net attrition targets as set in CPP V10c.

⁸. At the time the CPP V10c was submitted there were three faculty members working in interim non-represented positions that were ending during the CPP V10c planning period. An assumption was implemented that one permanent conversion would take place, thus reducing the faculty position count by 1 FTE in CPP V10c. There have currently been two conversions from faculty to non-represented that has taken place, thus exceeding the budgeted faculty progress by 1 FTE; however, only 1 FTE is shown as progress above since one had already been removed from CPP V10c base.

Faculty Workforce Reductions
Updated as of February 1, 2023 as Compared to CPP V10c

Fiscal Year	Positions Vacated and Eliminated after CPP V10c		CPP V10c Target ²		Remaining to Target	
	FTE	Associated Savings	FTE	Savings	FTE	Savings
2022-2023	2.00	\$ 291,305	17.37	\$ 2,609,686	15.37	\$ 2,318,381
2022-2023 - Temps ³	(13.77)	\$ (989,573)			13.77	\$ 989,573
2023-2024 ⁴	(3.00)	\$ (462,100)	8.29	\$ 1,292,088	11.29	\$ 1,754,188
2024-2025						
Cumulative	(14.77)	\$ (1,160,368)	25.66	\$ 3,901,774	40.43	\$ 5,062,142

Notes:

^{1.} These targets are to be obtained by net attrition; therefore, achieving these savings may take all three years as positions become vacant.

^{2.} Target Associated Savings was based on CPP V10c FY2022-23 average salary and benefits: Salary - \$103,804, Benefits - \$46,437. FY2023-24 average salary and benefits: Salary - \$107,080, Benefits - \$48,781. The average salary and benefits were used to determine an FTE target; however, the primary goal is to achieve monetary savings.

^{3.} Additional temporary faculty FTE for Spring 2023 are included as approved November 16, 2022 on AA ETH 2022-34 and amended on December 15, 2022 and during January 2023. The increase in temporary faculty FTE will not impact the fall 2022 faculty FTE in the CPP V10c which the student to faculty ratio is based upon, however the increase will impact the annualized faculty FTE contained in the report.

^{4.} ETHs for 7 permanent faculty positions were approved after CPP V10c was submitted. The associated expenditures with these positions were approved as a range based on rank and step. The above amount reflects the top end of the range. Including the ETHs represents filling all approved positions however, this may not be the case and will be adjusted as more information is realized. As permanent appointments are finalized the salary and benefit amounts will be adjusted to actual appointed salary and benefit figures.

Also of note, with the planned appointment of 7 permanent faculty positions there may be a resulting decrease in temporary faculty FTE. Specific information surrounding these hires is not yet available. As more information becomes available this report will be adjusted to reflect the actual details around hiring and actual budgetary impact may vary depending on CBA requirements.

^{5.} As of June 30, 2022 we did not achieve \$3.4 million of faculty savings targets from the prior CPP target. The target above does not include the remaining faculty target from prior CPP but the savings was shifted to non-faculty. This may need to be reassessed.

^{6.} This report contains only official position changes as confirmed with Human Resources. Potential or anticipated changes are not included.

^{7.} Operational savings are being reviewed and could help to reduce the net attrition targets as set in CPP V10c.

^{8.} At the time the CPP V10c was submitted there were three faculty members working in interim non-represented positions that were ending during the CPP V10c planning period. An assumption was implemented that one permanent conversion would take place, thus reducing the faculty position count by 1 FTE in CPP V10c. There have currently been two conversions from faculty to non-represented that has taken place, thus exceeding the budgeted faculty progress by 1 FTE; however, only 1 FTE is shown as progress above since one had already been removed from CPP V10c base.

Faculty Workforce Reductions
Updated as of March 1, 2023 as Compared to CPP V1

Fiscal Year	Positions Vacated and Eliminated after CPP V10c		CPP V10c Target ²	
	FTE	Associated Savings	FTE	Savings
2022-2023	2.00	\$ 291,305	17.37	\$ 2,609,686
2022-2023 - Temps ³	(13.86)	\$ (996,043)		
2023-2024 ⁴	(3.00)	\$ (462,100)	8.29	\$ 1,292,088
2024-2025				
Cumulative	(14.86)	\$ (1,166,838)	25.66	\$ 3,901,774

Notes:

^{1.} These targets are to be obtained by net attrition; therefore, achieving these savings may require positions become vacant. Additionally, if this target is met with any one-time funding source, savings will continue to accumulate over the three year period until a permanent funding source is identified.

^{2.} Target Associated Savings was based on CPP V10c FY2022-23 average salary and benefits: Salary - \$46,437. FY2023-24 average salary and benefits: Salary - \$107,080, Benefits - \$46,437. These figures were used to determine an FTE target; however, the primary goal is to achieve savings through attrition.

^{3.} Additional temporary faculty FTE for Spring 2023 are included as approved November 1, 2022 and amended on December 15, 2022 and during January 2023. The increase in temporary faculty FTE in the fall 2022 faculty FTE in the CPP V10c which the student to faculty ratio is based upon, will impact the annualized faculty FTE contained in the report.

^{4.} ETHs for 7 permanent faculty positions were approved after CPP V10c was submitted. These positions were approved as a range based on rank and step. The above amount represents filling all approved positions however, this may not be adjusted as more information is realized. As permanent appointments are finalized the savings will be adjusted to actual appointed salary and benefit figures.

Also of note, with the planned appointment of 7 permanent faculty positions there may be an increase in temporary faculty FTE. Specific information surrounding these hires is not yet available. As this information becomes available this report will be adjusted to reflect the actual details around hiring a permanent faculty position which may vary depending on CBA requirements.

^{5.} As of June 30, 2022 we did not achieve \$3.4 million of faculty savings targets from the previous report. The above does not include the remaining faculty target from prior CPP but the savings was still not achieved and may need to be reassessed.

^{6.} This report contains only official position changes as confirmed with Human Resources. Other changes are not included.

^{7.} Operational savings are being reviewed and could help to reduce the net attrition target.

⁸. At the time the CPP V10c was submitted there were three faculty members working in positions that were ending during the CPP V10c planning period. An assumption was made that permanent conversion would take place, thus reducing the faculty position count by 1 FTE. Currently, two conversions from faculty to non-represented have taken place, thus reducing the faculty position count by 2 FTE; however, only 1 FTE is shown as progress above since one had a CPP V10c base.

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Remaining to Target	
FTE	Savings
15.37	\$ 2,318,381
13.86	\$ 996,043
11.29	\$ 1,754,188
40.52	\$ 5,068,612

by take all three years as
resources that specific amount will
be identified.

its: Salary - \$103,804,
\$48,781. The average salary
and monetary savings.

16, 2022 on AA ETH 2022-34
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however the increase will

The associated expenditures
do not reflect the top end of the
in the case and will be
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may be a resulting decrease in
As more information
and actual budgetary impact

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Comprehensive Planning Process (CPP)

Mid-Year CPP Progress Report

Submitted February 23, 2023



UBAC Budget Workshop
3/9/2023

Executive Summary and Highlights

- We have been working towards financial sustainability since January 2020 and have made significant progress but as demonstrated in the CPP (September 2022) there is a significant amount of work still needed.
- A Mid-Year CPP Progress Report was submitted to the Office of the Chancellor on February 23, 2023.
- Updated enrollment projections showed that original enrollment targets were not significantly different than actuals; however, the mix of enrollment in various student categories resulted in lower revenue than originally projected (\$1.4 million lower than projected).
- Not all the targets identified for FY 2022-23 were met by the date of the IUP CPP Mid-Year Report submittal or are projected to be met by the end of the fiscal year. Details regarding where we stand and what this means for IUP are outlined in this presentation.

Timing of the IUP CPP submittals for this year:

September 2022 (CPP V10c) 3-year plan; updated/changed assumptions for enrollment, appropriation levels, and personnel and benefits; contains components from prior versions with significant personnel targets built in through net attrition.

February 2023 (Mid-Year CPP Progress Report) provided mid-year progress to targets set in the September 2022 version of the CPP

Enrollment Projections and Revenue Impact

- Fall 2022 freeze headcount was slightly below projections.
- Credit hours were slightly above projections; however, the enrollment by student category showed lower actual enrollment for those students (Graduate and Out-Of-State) who pay a higher per-credit rate.
- This resulted in lower revenue for FY2022-23 than originally projected.

	FY2022-23	FY2023-24*
September 2022 CPP: Tuition Revenue	68,837,910	68,906,139
February 2023 Mid-Year Projections: Tuition Revenue	67,441,583	66,913,007
Change in Tuition Revenue	(1,396,327)	(1,993,132)

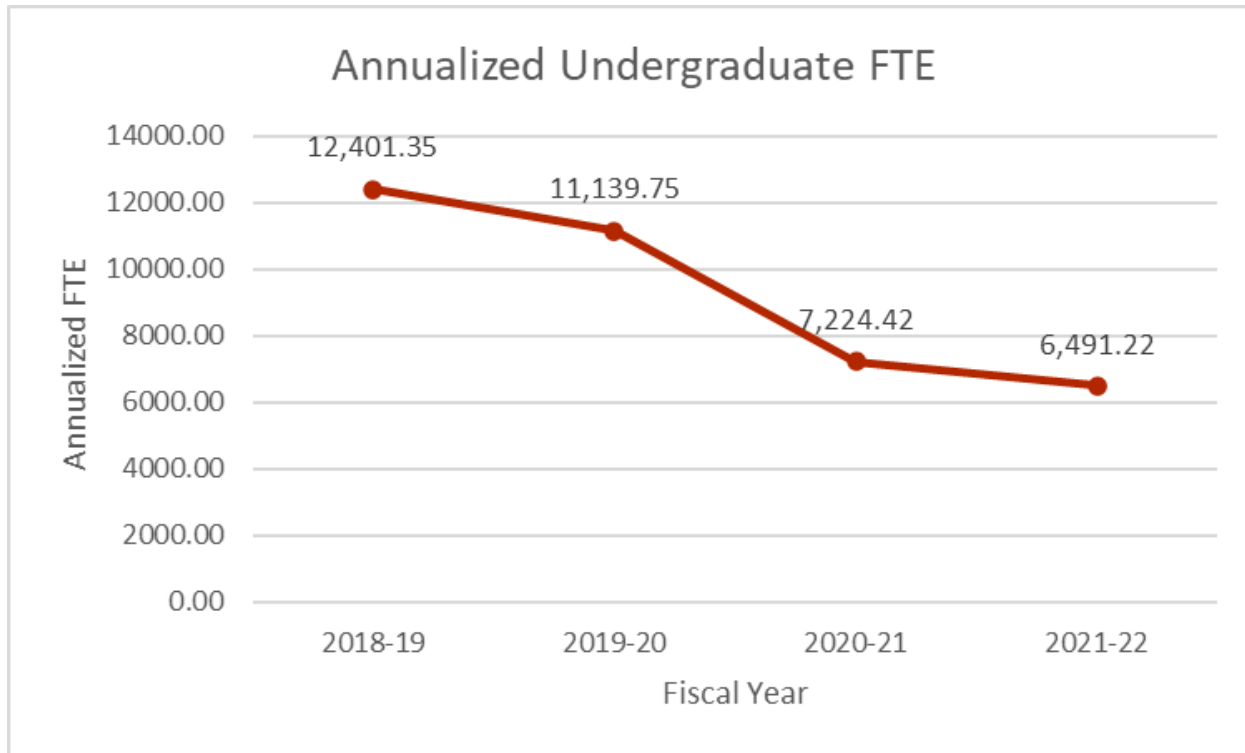
*Includes lost revenue from the change in domestic, out-of-state, undergraduate tuition change to a flat rate (estimated around \$500K)

Enrollment Information (continued)

- Credit hours have been trending downward, we've seen **34% decline** in credit hours since FY2017-18

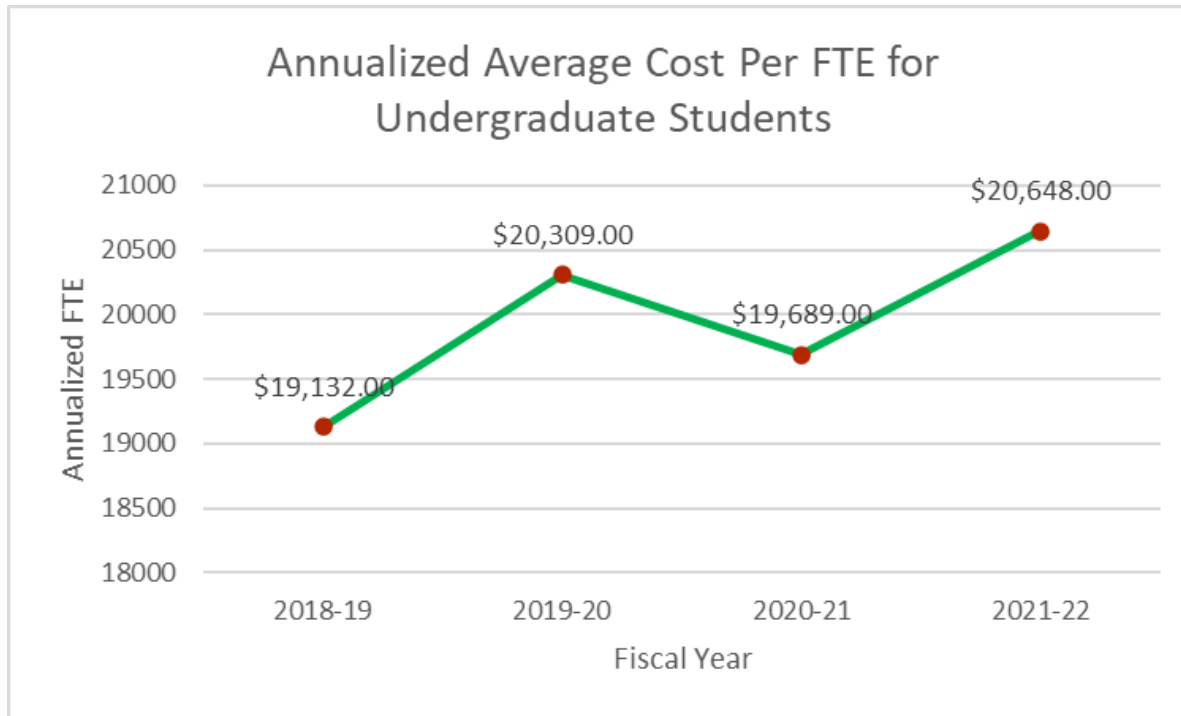
Historical Fall Credit Hours							
FY2017-18	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	Change from FY2017-18 to Present	
155,041	139,973	126,987	117,587	106,378	101,945	-34%	

Annualized Undergraduate FTE (excludes clock hours)



- Our undergraduate annualized FTE has declined by **47%** since FY2018-19.
- Had enrollment remained flat our undergraduate revenue would have been approximately **\$30 million** higher.

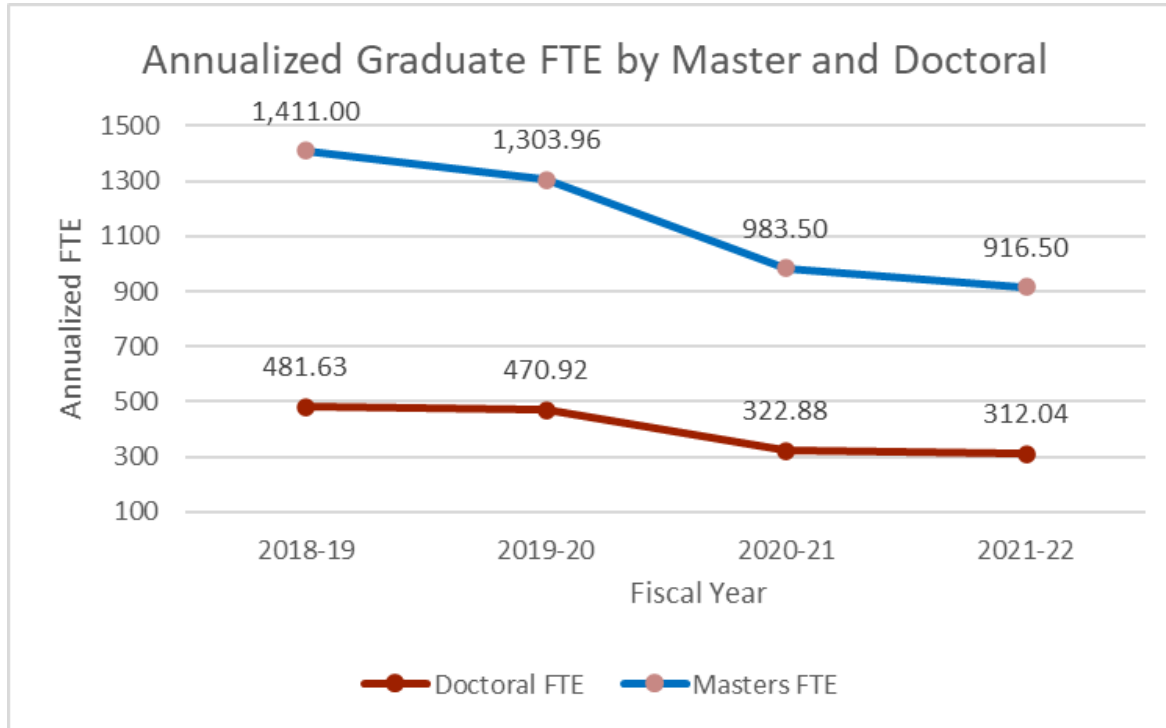
Annualized Average Cost Per FTE for Undergraduate Students



- While undergraduate enrollment has decreased by 47% since FY2018-19, our annualized average cost per FTE for undergraduate students has **increased by 8%**.

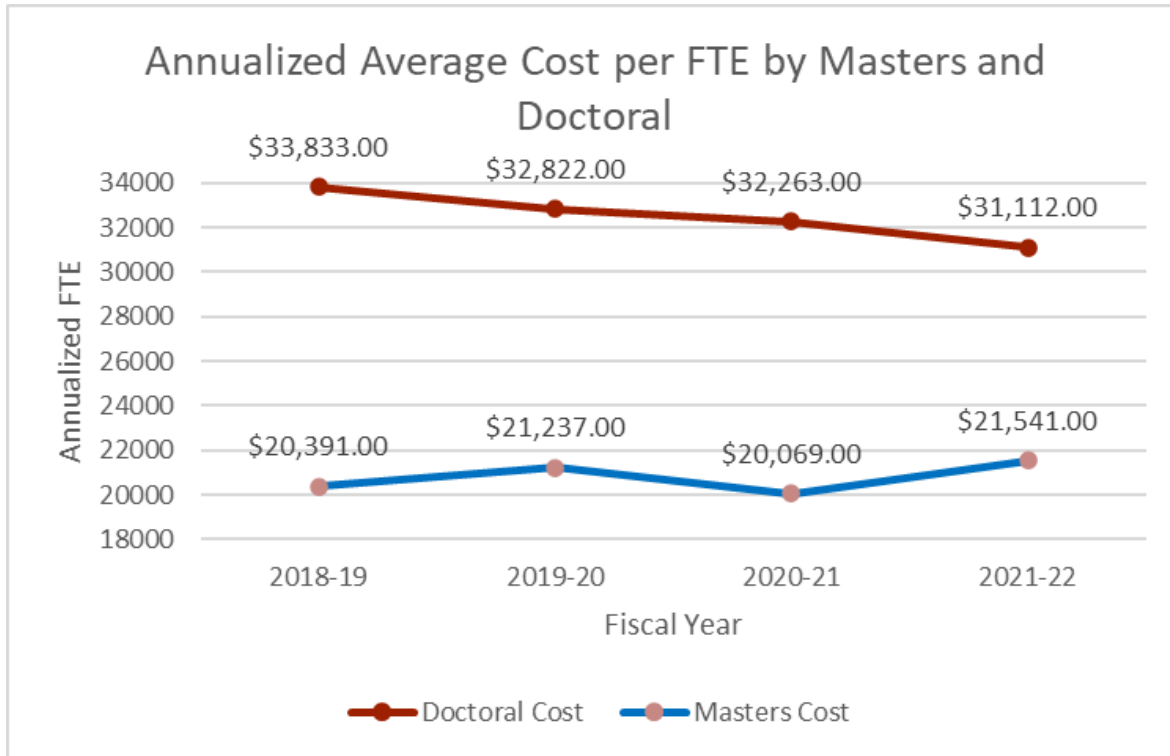
The definition for cost per FTE, as defined by the State System functional cost tool, is provided in the reference materials at the end of this presentation.

Annualized Graduate FTE by Master and Doctoral



- Our Master's annualized FTE has declined by **35%** since FY2018-19.
- Our Doctoral annualized FTE has declined by **35%** since FY2018-19.

Annualized Average Cost per FTE by Masters and Doctoral



The definition for cost per FTE, as defined by the State System functional cost tool, is provided in the reference materials at the end of this presentation.

- While Master's enrollment has decreased by 35% since FY2018-19, our annualized average cost per FTE for Master's students has **increased by 5.6%**.
- While Doctoral enrollment has decreased by 35% since FY2018-19, our annualized average cost per FTE for Doctoral students has **decreased by 8%**.

Overall Enrollment and Revenue – FY2010-11 to FY2021-22

	FY2010-11	FY2021-22	Variance	% Change
Annualized FTE	14,238.84	7,719.76	(6,519.08)	(45.8%)
Total Credit Hours	417,339	223,828	(193,511)	(46.4%)

Includes both undergraduate and graduate and excludes clock hours

Assuming the in-state undergraduate per-credit rate, if enrollment would've remained flat since FY2010-11, **FY2021-22 revenue would've been higher by at least \$62 million.**

This equates to us losing another whole university (such as a Slippery Rock) worth of students and revenue dollars. But, at the same time, we did not fully adjust our budget and expenses to match the revenue losses.

And, keep in mind that this is a very conservative estimate of the additional revenue with the 46.4% decline in credit hours.

Spring 2023 Freeze Compared to Spring 2023 CPP

FINAL FREEZE SPRING 23	CPP V10c			Today's Actuals			Difference CPP to Today's Actuals		
	Headcount	Credit Hours	FTE	Headcount	Credit Hours*	FTE	Headcount	Credit Hours	FTE
UG In state	5,781	77,519.00	5,167.93	5,832	78,012.00	5,200.80	51	493.00	32.87
UG Out of state	255	3,491.00	232.73	233	3,215.00	214.33	(22)	(276.00)	(18.40)
UG Int'l	79	1,033.00	68.87	78	1,036.00	69.07	(1)	3.00	0.20
UG TOTAL	6,115	82,043.00	5,469.53	6,143	82,263.00	5,484.20	28	220.00	14.67
GR in state	1,139	7,113.00	592.75	1,124	6,651.00	554.25	(15)	(462.00)	(38.50)
GR Out of State/Int'l	484	2,674.00	222.83	539	2,489.00	207.42	55	(185.00)	(15.42)
GR TOTAL	1,623	9,787.00	815.58	1,663	9,140.00	761.67	40	(647.00)	(53.92)
Total UG/GR	7,738	91,830.00	6,285.12	7,806	91,403.00	6,245.87	68	(427.00)	(39.25)
Clock Hour Total				209	86,395.00	191.99			

*UG actual credit hours include UG taking GR level credits and GR actual credit hours include GR taking UG level credits

Where we are...and where we could be

Credit hours and full-time enrollment matter!

FINAL FREEZE SPRING 23	Difference Spring CPP to Freeze			Difference Spring CPP to Freeze			Difference CPP to Freeze (<i>revenue is estimated and for demonstration purposes only</i>).		
Residency	Headcount	Credit Hours	FTE	CPP Avg Cr	Actual Avg Cr	Diff	CPP Gross Tuition Revenue	Actual Gross Tuition Revenue	Difference
Total UG/GR	68	(534.57)	(46.42)	11.87	11.70	(0.17)	\$ 29,112,030	\$ 28,553,888	\$ (558,142)

What if?

FINAL FREEZE SPRING 23	Difference Spring CPP to Freeze			Difference Spring CPP to Freeze			Difference CPP to Freeze (<i>revenue is estimated and for demonstration purposes only</i>).		
Residency	Headcount	Credit Hours	FTE	CPP Avg Cr	<i>What if?</i>	Diff	CPP Tuition Revenue	What if?	Difference
Total UG/GR	68	283.51	12.86	11.87	11.80	(0.07)	\$ 29,112,030	\$ 28,938,401	\$ (173,629)

Revenue would be approximately \$385,000 higher and we'd be closer to the CPP revenue projections overall.

Thinking beyond headcount....

FINAL FREEZE SPRING 23	Difference Spring CPP to Freeze			Difference Spring CPP to Freeze			Difference CPP to Freeze (<i>revenue is estimated and for demonstration purposes only</i>).		
	Headcount	Credit Hours	FTE	CPP Avg Cr	Actual Avg Cr	Diff	CPP Gross Tuition Revenue	Actual Gross Tuition Revenue	Difference
UG In state FT	(3)	568.17	37.88	14.41	14.53	0.12	\$ 19,785,336	\$ 19,772,250	\$ (13,086)
UG In state PT	54	(183.59)	(12.24)	5.53	4.85	(0.68)	\$ 1,163,735	\$ 1,104,621	\$ (59,114)
UG Out of state FT	(15)	(220.78)	(14.72)	14.40	14.38	(0.02)	\$ 1,560,612	\$ 1,457,507	\$ (103,105)
UG Out of state PT	(7)	(54.26)	(3.62)	6.45	5.88	(0.57)	\$ 69,235	\$ 43,898	\$ (25,337)
UG Int'l FT	6	46.98	3.13	14.24	13.72	(0.52)	\$ 742,023	\$ 800,305	\$ 58,282
UG Int'l PT	(7)	(44.03)	(2.94)	5.91	5.25	(0.66)	\$ 50,967	\$ 16,905	\$ (34,062)
UG TOTAL	28	112.49	7.50	13.42	13.37	(0.04)	\$ 23,371,908	\$ 23,195,486	\$ (176,422)
GR in state FT	(49)	(502.02)	(41.84)	10.16	10.15	(0.01)	\$ 2,175,983	\$ 1,916,940	\$ (259,043)
Grad In state PT	34	40.40	3.37	4.00	3.87	(0.13)	\$ 1,494,128	\$ 1,514,976	\$ 20,848
GR Out of state/In'l FT	(62)	(540.86)	(45.07)	9.65	10.10	0.45	\$ 1,427,146	\$ 1,008,522	\$ (418,624)
GR Out of state/In'l PT	117	355.42	29.62	2.83	2.89	0.06	\$ 642,865	\$ 917,964	\$ 275,099
GR TOTAL	40	(647.06)	(53.92)	6.03	5.50	(0.53)	\$ 5,740,122	\$ 5,358,402	\$ (381,720)
Total UG/GR	68	(534.57)	(46.42)	11.87	11.70	(0.17)	\$ 29,112,030	\$ 28,553,888	\$ (558,142)

Looking closer at UG...what if...

Spring undergraduate students registered for the average number of credits in the CPP?

FINAL FREEZE SPRING 23			Difference Spring CPP to Freeze			Difference Spring CPP to Freeze			Difference CPP to Freeze (<i>revenue is estimated and for demonstration purposes only</i>).		
Residency	Headcount	Credit Hours	FTE	CPP Avg Cr	Actual Avg Cr	Diff	CPP Gross Tuition Revenue	Actual Gross Tuition Revenue	Difference		
UG In state FT	(3)	568.17	37.88	14.41	14.53	0.12	\$ 19,785,336	\$ 19,772,250	\$ (13,086)		
UG In state PT	54	(183.59)	(12.24)	5.53	4.85	(0.68)	\$ 1,163,735	\$ 1,104,621	\$ (59,114)		
UG Out of state FT	(15)	(220.78)	(14.72)	14.40	14.38	(0.02)	\$ 1,560,612	\$ 1,457,507	\$ (103,105)		
UG Out of state PT	(7)	(54.26)	(3.62)	6.45	5.88	(0.57)	\$ 69,235	\$ 43,898	\$ (25,337)		
UG Int'l FT	6	46.98	3.13	14.24	13.72	(0.52)	\$ 742,023	\$ 800,305	\$ 58,282		
UG Int'l PT	(7)	(44.03)	(2.94)	5.91	5.25	(0.66)	\$ 50,967	\$ 16,905	\$ (34,062)		
UG TOTAL	28	112.49	7.50	13.42	13.37	(0.04)	\$ 23,371,908	\$ 23,195,486	\$ (176,422)		

FINAL FREEZE SPRING 23			Difference Spring CPP to Freeze			Difference Spring CPP to Freeze			Difference CPP to Freeze (<i>revenue is estimated and for demonstration purposes only</i>).		
Residency	Headcount	Credit Hours	FTE	CPP Avg Cr	<i>What if?</i>	Diff	CPP Tuition Revenue	What if?	Difference		
UG In state FT	(3)	568.17	37.88	14.41	14.53	0.12	\$ 19,785,336	\$ 19,772,250	\$ (13,086)		
UG In state PT	54	295.62	19.71	5.53	5.53	(0.00)	\$ 1,163,735	\$ 1,258,927	\$ 95,192		
UG Out of state FT	(15)	(216.98)	(14.47)	14.40	14.40	(0.00)	\$ 1,560,612	\$ 1,459,282	\$ (101,330)		
UG Out of state PT	(7)	(45.06)	(3.00)	6.45	6.45	0.00	\$ 69,235	\$ 48,194	\$ (21,041)		
UG Int'l FT	6	85.74	5.72	14.24	14.24	0.00	\$ 742,023	\$ 848,277	\$ 106,254		
UG Int'l PT	(7)	(41.39)	(2.76)	5.91	5.91	(0.00)	\$ 50,967	\$ 19,030	\$ (31,937)		
UG TOTAL	28	646.10	43.07	13.42	13.46	0.04	\$ 23,371,908	\$ 23,405,960	\$ 34,052		

Revenue would be approximately \$210,000 more and would exceed the CPP projections for spring.

Looking closer at GR...what if...

Spring graduate students registered for the average number of credits in which they enrolled in spring 22 and the percent of in-state grads who were FT was the same as spring 22?

FINAL FREEZE SPRING 23			Difference Spring CPP to Freeze				Difference CPP to Freeze (revenue is estimated and for demonstration purposes only).		
Residency	Headcount	Credit Hours	FTE	CPP Avg Cr	Actual Avg Cr	Diff	CPP Gross Tuition Revenue	Actual Gross Tuition Revenue	Difference
GR in state FT	(49)	(502.02)	(41.84)	10.16	10.15	(0.01)	\$ 2,175,983	\$ 1,916,940	\$ (259,043)
Grad In state PT	34	40.40	3.37	4.00	3.87	(0.13)	\$ 1,494,128	\$ 1,514,976	\$ 20,848
GR Out of state/In'l FT	(62)	(540.86)	(45.07)	9.65	10.10	0.45	\$ 1,427,146	\$ 1,008,522	\$ (418,624)
GR Out of state/In'l PT	117	355.42	29.62	2.83	2.89	0.06	\$ 642,865	\$ 917,964	\$ 275,099
GR TOTAL	40	(647.06)	(53.92)	6.03	5.50	(0.53)	\$ 5,740,122	\$ 5,358,402	\$ (381,720)

FINAL FREEZE SPRING 23			Difference Spring CPP to Freeze				Difference CPP to Freeze (revenue is estimated and for demonstration purposes only).		
Residency	Headcount	Credit Hours	FTE	CPP Avg Cr	What if?	Diff	CPP Tuition Revenue	What if?	Difference
GR in state FT	(38)	(352.77)	(29.40)	10.16	10.25	0.09	\$ 2,175,983	\$ 1,993,953	\$ (182,030)
Grad In state PT	23	69.99	5.83	4.00	3.97	(0.03)	\$ 1,494,128	\$ 1,530,244	\$ 36,116
GR Out of state/In'l FT	(62)	(544.83)	(45.40)	9.65	10.07	0.42	\$ 1,427,146	\$ 1,005,449	\$ (421,697)
GR Out of state/In'l PT	117	465.02	38.75	2.83	3.16	0.33	\$ 642,865	\$ 1,002,794	\$ 359,929
GR TOTAL	40	(362.59)	(30.22)	6.03	5.67	(0.36)	\$ 5,740,122	\$ 5,532,441	\$ (207,681)

Revenue would be approximately \$174,000 more and we would be closer to the CPP projections for spring.

Retention and Persistence:

Impact on Fall Cohort Enrollment

ACTUALS	Fall Year 1	Fall Year 2	Fall Year 3	Fall Year 4
Fall 16 cohort	2195	71.44%	61.59%	55.85%
Fall 17 cohort	2308	70.45%	60.75%	56.46%
Fall 18 cohort	1960	72.30%	63.32%	56.48%
Fall 19 cohort	1754	72.06%	60.03%	53.59%
Fall 20 cohort	1737	71.27%	62.64%	
Fall 21 cohort	1577	70.37%		
Fall 22 cohort	1643			
Avg		71.32%	61.67%	55.60%

ACTUALS	Fall 19	Fall 20	Fall 21	Fall 22
Fall Year 1	1754	1737	1577	1643
Fall Year 2	1417	1264	1238	1110
Fall Year 3	1402	1241	1053	1088
Fall Year 4	1226	1303	1107	940
	5799	5545	4975	4781

Retention and Persistence:

Impact on Fall Cohort Enrollment and Gross Tuition Revenue*

	Fall 2019	Fall 2020	Fall 2021	Fall 2022
Actual Total Headcount (four cohorts)	5799	5545	4975	4781
Two percentage point increase in IUP average retention and persistence	5925	5600	5096	4916
Additional Student Headcount	126	55	121	135
Additional Gross Tuition Revenue*	\$ 563,483	\$ 247,837	\$ 542,915	\$ 602,032
PASSHE average retention and persistence	6241	5903	5365	5164
Additional Student Headcount	442	358	390	383
Additional Gross Tuition Revenue*	\$ 1,978,558	\$ 1,602,135	\$ 1,744,134	\$ 1,713,082

*Assumed all retention and persistence growth was for in-state residents.

Retention and Persistence:

Impact on Fall Cohort Enrollment using a 2-percentage point increase to IUP average for Retention to year 2 and Persistence to years 3 and 4:

Fall Year 2	Fall Year 3	Fall Year 4
73.32%	63.67%	57.60%

"What if" Results	Fall 19	Fall 20	Fall 21	Fall 22
Fall Year 1	1754	1737	1577	1643
Fall Year 2	1437	1286	1274	1156
Fall Year 3	1470	1248	1117	1106
Fall Year 4	1264	1329	1129	1010
TOTAL FALL STUDENTS	5925	5600	5096	4916
Difference from actuals	126	55	121	135
Additional Gross Tuition Revenue*	\$ 563,484	\$ 247,838	\$ 542,915	\$ 602,032

*Assumed all retention and persistence growth was for in-state students.

Retention and Persistence:

Impact on Fall Cohort Enrollment *using the PASSHE Average Retention to year 2 and Persistence to years 3 and 4:*

Fall Year 2	Fall Year 3	Fall Year 4
76.34%	68.08%	64.67%

"What if" Results	Fall 19	Fall 20	Fall 21	Fall 22
Fall Year 1	1754	1737	1577	1643
Fall Year 2	1496	1339	1326	1204
Fall Year 3	1571	1334	1194	1183
Fall Year 4	1420	1493	1268	1134
TOTAL FALL STUDENTS	6241	5903	5365	5164
Difference from actuals	442	358	390	383
Additional Gross Tuition Revenue*	\$ 1,978,558	\$ 1,602,136	\$ 1,744,134	\$ 1,713,082
*Assumed all retention and persistence growth was for in-state students.				

Retention and Persistence into the Future:

Projected Fall Cohort Enrollment *using the IUP Average Retention to year 2 and Persistence to years 3 and 4:*

	Fall Year 1	Fall Year 2	Fall Year 3	Fall Year 4
IUP Avg		71.32%	61.67%	55.60%

	Projected		
	Fall 2023	Fall 2024	Fall 2025
Fall Year 1	1800	1800	1800
Fall Year 2	1172	1284	1284
Fall Year 3	972	1013	1110
Fall Year 4	966	877	913
	4910	4974	5107

Retention and Persistence into the Future:

Impact on Fall Projected Enrollment *using a 2-percentage point increase to IUP average for retention to year 2 and Persistence to years 3 and 4:*

Fall Year 2	Fall Year 3	Fall Year 4
73.32%	63.67%	57.60%

	Projected		
	Fall 2023	Fall 2024	Fall 2025
"What if" Results			
Fall Year 1	1800	1800	1800
Fall Year 2	1205	1320	1320
Fall Year 3	1004	1046	1146
Fall Year 4	1001	908	946
TOTAL FALL STUDENTS	5009	5074	5212
Difference from actuals	99	101	105
Additional Gross Tuition Revenue*	\$ 383,377	\$ 388,248	\$ 405,492

*Assumed all retention and persistence growth was for in-state students.

Retention and Persistence into the Future:

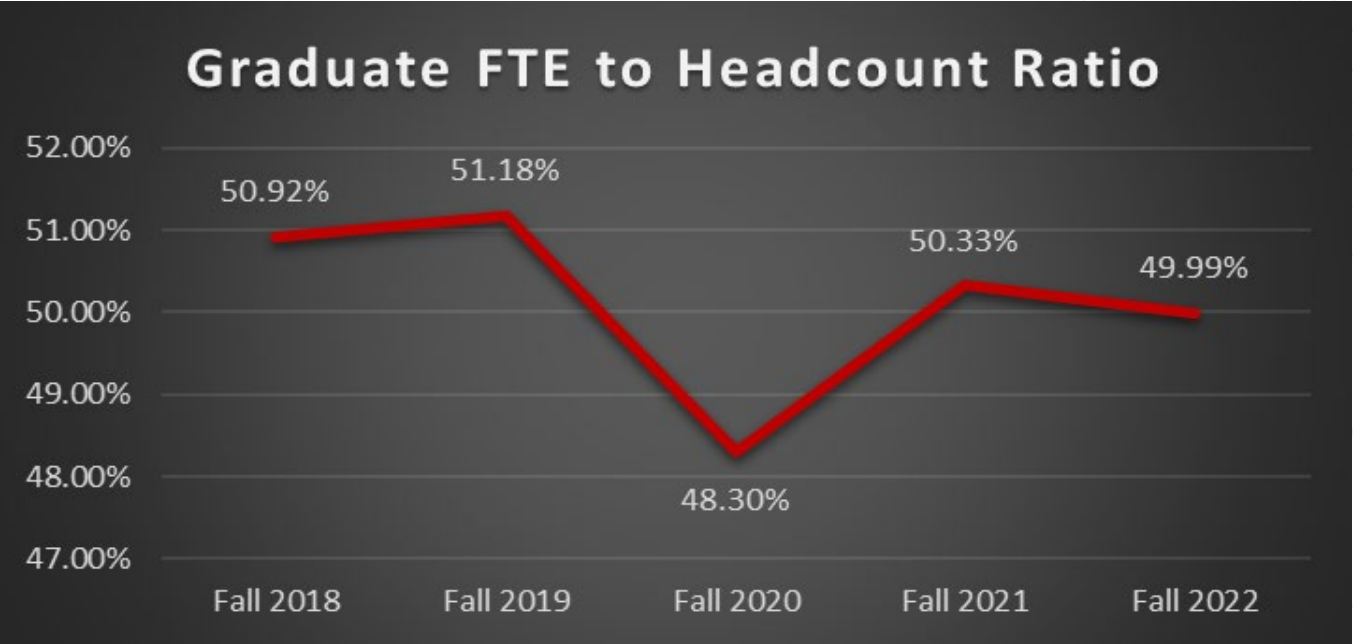
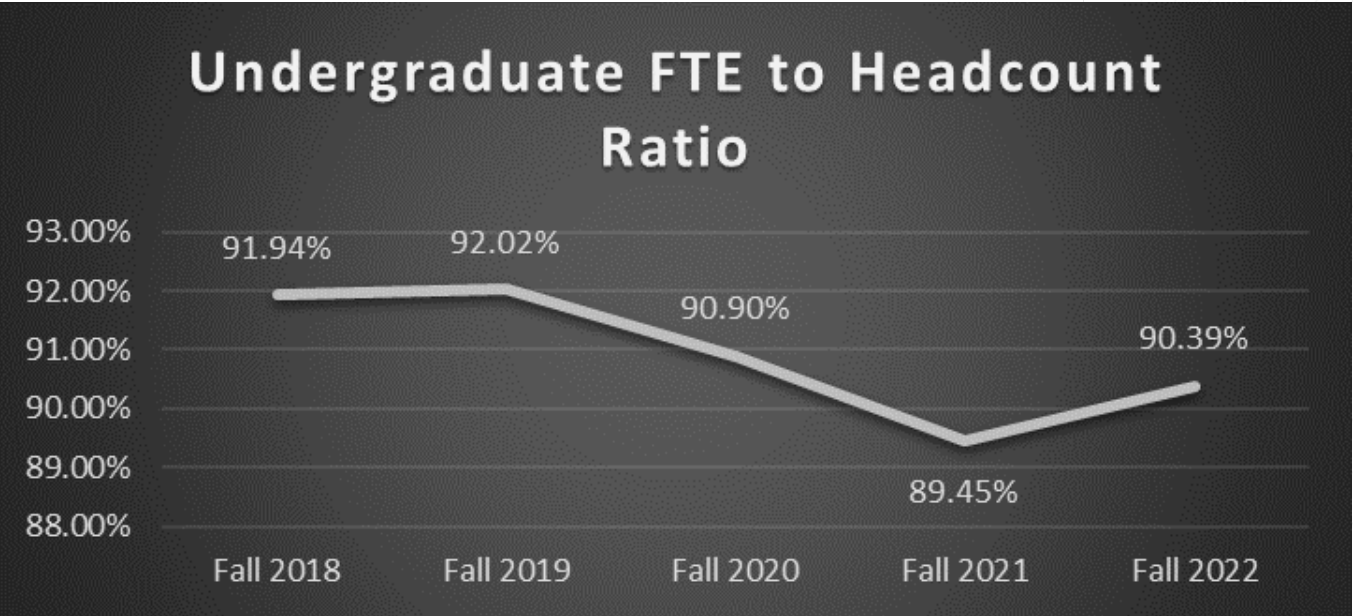
Impact on Fall Projected Enrollment using the PASSHE Average Retention to year 2 and Persistence to years 3 and 4:

Fall Year 2	Fall Year 3	Fall Year 4
76.34%	68.08%	64.67%

"What if" Results	Projected		
	Fall 2023	Fall 2024	Fall 2025
Fall Year 1	1800	1800	1800
Fall Year 2	1254	1374	1374
Fall Year 3	1074	1119	1225
Fall Year 4	1123	1020	1063
TOTAL FALL STUDENTS	5251	5313	5462
Difference from actuals	341	339	355
Additional Gross Tuition Revenue*	\$ 1,316,899	\$ 1,307,649	\$ 1,369,606

*Assumed all retention and persistence growth was for in-state students.

Headcount vs. FTE...how we've been trending



Key Takeaways: Enrollment and Financial Sustainability

- Meeting or even exceeding headcount goals does not necessarily equal meeting our financial goals.
- Seemingly small changes in credit hours and the percent of students who are full-time have a major impact on revenue.
- *Ensuring student success* will lead to an increase in our retention and persistence rates. Increases of even a couple of percentage points will positively impact overall enrollment and revenue.

CPP Mid-Year Progress Report Revenue and Expenses – E & G Recap

- In FY 2018-2019, E&G net assets were \$80 million. In FY2023-24 E&G net assets are expected to decrease to \$62 million assuming all targets developed in the CPP (September 2022) are met.
- Targets for expense reductions are to be achieved primarily through personnel reductions, accompanying benefits, and other operating expense reductions. Significant net attrition targets were built into the CPP submitted in September 2022.
- **The target for FY 2022-23 for non-faculty reductions was 29 FTE and \$2.7 million.** For FY2022-23, \$1.5 million [17 FTE] in non-faculty personnel expenditures have been identified. We have 13 FTE and \$1.2 million dollars remaining to achieve the target for this year.
- **The targets developed in the CPP for September 2022 for faculty personnel reductions through attrition and lowering costs was 25.7 FTE and \$3.9 million over the three years of the CPP.** The FY2022-2023 faculty reduction target was 17.37 FTE and \$2.6 million dollars. This target was intentionally aggressive, “front-loading” the targets to be achieved in years one and two of the plan.
- Since the September CPP submission, we have received 5 separation notices for faculty who will not be replaced. In addition, 8.1 FTE of faculty positions have been identified as one-time budget reductions in FY2022-23, resulting in savings of \$1.4 million for this year.

CPP Mid-Year Progress Report Revenue and Expenses – E & G Recap

- IUP's operational savings included savings for contracts reductions and utilities savings, as well as other operational savings.
- **\$500K** each in savings for utilities and contract savings was projected for this year.
- With the implementation of the winter and summer 2023 utility savings program and the contracts review project underway, it is anticipated that we will **meet or surpass** both of these operational targets.

Enrollment – Projections and Actuals (as of the Mid-Year CPP Progress Report dated February 23, 2023)

Enrollment Chart

	ACTUAL	ACTUAL	PROJECTED							
	FY 2020-21	FY 2021-22	Original FY 2022-23*	% Change	Revised FY 2022-23	% Change	Original FY 2023-24*	% Change	Revised FY 2023-24	% Change
Fall FTE Enrollment										
Clock Hour	228.85	257.20	245.16	-4.7%	252.35	-1.9%	245.16	0%	245.17	-2.8%
Undergraduate	7,052.80	6,300.80	6,049.49	-4.0%	6,085.20	-3.4%	6,028.05	-0.4%	5,987.79	-1.6%
Graduate	982.88	989.00	903.92	-8.6%	888.90	-10.1%	921.48	1.9%	921.49	3.7%
Total Fall FTE Enrollment (excludes clock hour students)	8,035.68	7,289.80	6,953.41	-4.6%	6,974.10	-4.3%	6,949.53	-0.1%	6,909.28	-0.9%
Annualized FTE Enrollment										
Undergraduate (includes clock hour)	7,589.89	6,795.45	6,526.39	-4.0%	6,556.50	-3.5%	6,504.21	-0.3%	6,458.76	-1.5%
Graduate	1,306.38	1,228.54	1,122.81	-8.6%	1,121.78	-8.7%	1,144.63	1.9%	1,144.64	2.0%
Total Annualized FTE Enrollment (includes clock hour students)	8,896.27	8,023.99	7,649.20	-4.7%	7,678.28	-4.3%	7,648.84	0.0%	7,603.40	-1.0%
New Students - Fall First-Time Degree Seeking Undergraduate FTE	1,751.13	1,547.30	1,696.33	9.6%	1,640.20	6.0%	1,702.63	0.4%	1,702.63	3.8%
New Students - Fall New Transfer Degree Seeking Undergraduate FTE	247.40	245.87	274.98	11.8%	248.80	1.2%	276.00	0.4%	256.66	3.2%
Fall Graduate FTE (All credit bearing)	982.88	989.00	903.92	-8.6%	888.88	-10.1%	921.48	1.9%	921.49	3.7%
Second-Year Persistence Rate for First-Time, Full-Time Bachelor Degree Seeking Students	72.1%	71.3%	70.6%	-1.1%	70.0%	-1.9%	71.0%	0.6%	70.5%	0.7%
Six-Year Graduation Rate for First-Time, Full-Time Bachelor Degree Seeking Students	56.7%	55.8%	55.8%	0.0%	55.8%	0.0%	55.8%	0.0%	55.8%	0.0%
Net Tuition Revenue per FTE Student**	\$6,454	\$5,657	\$4,139	-26.8%	\$4,462	-21.1%	\$4,306	4.0%	\$4,153	-6.9%

*Submitted September 2022

**Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment. Note: this estimate may include aid awarded to graduate students.

Annual Summary Projections and Actuals (as of the Mid-Year CPP Progress Report dated February 23, 2023)

Executive Summary - E&G and Auxiliary

(\$ in Millions)

	ACTUAL		PROJECTED								
	Goal	FY 2020-21	ACTUAL FY 2021-22	Original FY 2022-23*	% Change	Revised FY 2022-23	% Change	Original FY 2023-24*	% Change	Revised FY 2023-24	% Change
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers		\$2.9	\$4.5	(\$21.5)		-\$20.6		(\$14.8)		-\$14.6	
Total Estimated Unrestricted Net Assets		\$76.6	\$80.0	\$59.2	-26.0%	\$60.1	-24.8%	\$45.2	-23.7%	\$46.2	-23.1%
Total Estimated End of Year Cash Balance		\$81.7	\$84.0	\$63.2	-24.7%	\$64.1	-23.7%	\$49.2	-22.2%	\$50.2	-21.7%
Annualized FTE Enrollment		8,896.27	8,023.99	7,649.20	-4.7%	7,678.28	-4.3%	7,648.84	0.0%	7,603.39	-1.0%
Fall FTE Student/Fall FTE Faculty Ratio	19.2	15.4	17.0	17.7		17.0		18.6		17.1	
Net Tuition Revenue per FTE Student**		\$6,454	\$5,657	\$4,139	-26.8%	\$4,462	-21.1%	\$4,306	4.0%	\$4,153	-6.9%

*Submitted September 2022

**Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment. Note: this estimate may include aid awarded to graduate students.

Revenue and Expenses – Auxiliary

- FY2022-23 projected revenue associated with these phases are \$6.1 million. Expense projections were already conservative and were not adjusted in the mid-year report.
- The deficit projected in the CPP Mid-Year report is **\$8.5 million** for FY 2022-23
- IUP has master leases in place for three of the four phases. There is no master lease in place for Phase II.
- Discussions regarding strategies are being held with system staff, legal counsel, and others to determine what next steps IUP can take to reduce debt, lower costs, and close this structural deficit without harming our current or prospective students.
- These discussions and analyses just started at the beginning of February when we were able to obtain outside legal counsel to assist IUP in the work, allowing us to finally begin progress in this important work.

Revenue and Expenses – Auxiliary

Auxiliary Chart

(\$ in Millions)

	ACTUAL	ACTUAL	PROJECTED							
	FY 2020-21	FY 2021-22	Original FY 2022-23*	% Change	Revised FY 2022-23	% Change	Original FY 2023-24*	% Change	Revised FY 2023-24	% Change
Total Auxiliary Budget										
Total Revenues	\$24.4	\$21.4	\$24.6	14.6%	\$24.6	14.8%	\$25.9	5.5%	\$25.9	5.3%
Total Expenditures and Transfers to Plant Funds	25.1	26.9	33.1	22.9%	33.1	23.1%	33.6	1.6%	33.6	1.5%
Revenues Less Expenditures/Transfers to Plant Funds	(\$0.8)	(\$5.5)	(\$8.5)	55.6%	(\$8.5)	55.7%	(\$7.7)	-9.5%	(\$7.7)	-9.4%
Surplus/(Deficit)–Excludes Transfers to Plant Funds	(\$2.0)	(\$5.5)	(\$8.5)		(\$8.5)		(\$7.7)		(\$7.7)	
Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives	0.0	0.0	0.0				0.0			
One-Time COVID Funds (revenue recognition adjustment)	0.0	0.0	n/a		n/a		n/a		n/a	
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	(\$0.8)	(\$5.5)	(\$8.5)		(\$8.5)		(\$7.7)		(\$7.7)	
Total Actual/Estimated Unrestricted Auxiliary & Plant Net Assets	\$6.0	\$0.6	(\$7.9)	-1441.3%	(\$7.9)	-1440.7%	(\$15.6)	97.2%	(\$15.6)	97.5%
Total Actual/Estimated Auxiliary End of Year Cash Balance	\$12.4	\$8.2	(\$0.3)	-103.9%	(\$0.3)	-103.7%	(\$8.0)	2433.9%	(\$8.0)	2566.7%

*Submitted September 2022

Revised Auxiliary projections did not change significantly from the original projections. We are still anticipating an \$8.5 million shortfall for FY2022-23.

Non-Faculty Workforce Progress

Non-Faculty Workforce Reductions
Updated as of March 1, 2023 as Compared to CPP V10c

Non-Faculty Workforce Reductions - Progress as of 3-1-23 - DRAFT

Fiscal Year	Vacancies Removed from CPP V10c Base Workforce Prior to Target		Positions Vacated and Eliminated after CPP V10c		CPP V10c Target		Remaining to Target	
	FTE	Associated Savings	FTE ⁴	Associated Savings ³	FTE	Savings ³	FTE	Savings ³
2022-2023	1.54 ²	\$ 157,467	16.40	\$ 1,474,702	29.36 ^{1,4}	\$ 2,673,911	12.96	\$ 1,199,209
2023-2024	0	\$ -	0.52	\$ (27,477)	37.79 ^{1,4}	\$ 4,250,642	37.27	\$ 4,278,119
2024-2025	0	\$ -		\$ -	52.50 ^{1,4}	\$ 5,661,951	52.50	\$ 5,661,951
Cumulative	1.54	\$ 157,467	16.92	\$ 1,447,225	119.65	\$ 12,586,504	102.73	\$ 11,139,279

Faculty Workforce Progress

Faculty Workforce Reductions Updated as of March 1, 2023 as Compared to CPP V10c						
Fiscal Year	Positions Vacated and Eliminated after CPP V10c		CPP V10c Target ²		Remaining to Target	
	FTE	Associated Savings	FTE	Savings	FTE	Savings
2022-2023	2.00	\$ 291,305	17.37	\$ 2,609,686	15.37	\$ 2,318,381
2022-2023 - Temps ³	(13.86)	\$ (996,043)			13.86	\$ 996,043
2023-2024 ⁴	(3.00)	\$ (462,100)	8.29	\$ 1,292,088	11.29	\$ 1,754,188
2024-2025						
Cumulative	(14.86)	\$ (1,166,838)	25.66	\$ 3,901,774	40.52	\$ 5,068,612

Progress Toward Budget Balancing - Where do we stand?

FY2022-23 Budget Balancing Targets
As submitted in CPP V10c (October 12, 2022) compared to CPP V10d (February 2023)
UBAC 3-9-2023

	CPP V10c	CPP V10d
Budget Balancing Strategies (FY2022-23):	Target Savings (millions)	Projected Actuals (millions)
One-Time Strategies:		
One-Time Use of Reserves and Designated (Academic and Non-Academic) Funds	2.4	2.4
Use of one-time lost revenue claimed under HEERF III	5.0	6.0
Use of prior year carryover balance (less ESF and supplementing tech fee to breakeven status)	6.0	5.0
Total One-Time Strategies	13.4	13.4
Permanent Strategies:		
Utility Savings - Summer Pilot Program	0.5	0.5
Personnel Savings Achieved through Net Attrition*	5.2	0.8
Review of Consultant Contracts (placeholder amount, thorough review to take place)	0.5	0.5
Total Permanent Strategies	6.2	1.8
Total One-Time and Permanent Budget Balancing Strategies for FY2022-23	19.6	15.2

*The above personnel savings for FY2022-23 reflects a full year of net attrition. This amount could be less depending when in the year positions are actually vacated.

Progress Toward Budget Balancing - Where do we stand?

- The September 2022 CPP was submitted with a balanced budget through targeted savings of **\$13.4 million in one-time saving strategies** and **\$6.2 million in permanent savings strategies**.
- The February 2023 CPP Mid-Year Report was submitted showing **actual progress** to these targets.
 - The \$13.4 million in one-time savings has been identified and implemented.
 - However, we fell short of our permanent reduction strategies by **\$4.4 million**.
 - If we do not achieve the difference of \$4.4 million in permanent budget reductions targeted for this year, we will have to rely on additional one-time funds which will impact the future years of the CPP. This means we have to further draw down reserves and one-time funds this year. This diminishes our cash available.
- Future year permanent reduction targets will increase, and **we will have to do much more in less time**.
- **You may recall that when the CPP was developed, we had already indicated that the targets were achievable but we needed to make consistent and aggressive progress each of the three years of the plan.**
- To add to the challenge, the savings targets established in the September 2022 CPP were already significant and did not project the additional actual decrease in enrollment-related revenues resulting in \$1.4 million less in revenue for FY2022-23 and another projected revenue decline of \$2 million in FY2023-24.

We have done quite a bit to get us to this point and Budget Reduction Strategies implemented included the following:

- ESLP for faculty and non-faculty
- One-time and ongoing savings from Operating expense reductions
 - 50% reduction to departmental operating budgets
 - Reductions to plant
 - Reductions to budgeted personnel pools
 - Historical review of spending resulted in better aligning budget with expenses in certain areas.
- One-time savings by limiting travel, equipment purchases (slowing down the spending)
 - Detailed review of vacant positions to be eliminated and reducing budget
- Slow down of personnel expenses, hiring only when it's critical.
- Reduction of faculty budgets by identifying leave without pay, sabbaticals, and grant releases not confirmed at the time of the October CPP submission
- Using one-time carry forward funds to reduce deficit
- Using one-time reserves to reduce deficit
- Reductions to campus footprint; identifying buildings to take offline
- Review and eliminate consultant contracts and other contracts
- Review software contracts
- Shared services such as RPO for purchasing

Additional Budget Reduction Strategies Identified and considered via UBAC feedback and others beginning in January 2020:

- Areas that were identified to be analyzed and considered *(please note that not all of these were specifically mentioned in the various versions of the CPP as submitted)*
 - Outsourcing of the custodial, grounds, and snow removal functions
 - Branch campuses (Northpointe, Pittsburgh East, and Punxsutawney)
 - A current review of designated fund centers as well as the overall account structure to reduce, close out, simplify, and utilize funds in the accounts
 - Look at best practices, simplifying, and streamlining when reviewing processes
 - Reviewing student fee structure
 - Athletics
 - Health Service
 - Org structure changes; consolidate/merge areas
 - Review academic program mix; eliminate some offerings
 - Library
 - Effectiveness of affiliate organizations
 - Summer utility savings and consolidation of buildings
 - Reduce the number of cable drops
 - Reduce phone lines (VOIP project)
 - Review authorized cell phones and iPads
 - Consolidate departments and areas
 - Reach out to students who stopped out
 - Review scheduling processes
 - Review hours of operation
 - Digitize processes and documents
 - Many other items with feedback from UBAC and other constituency groups

Strategic Reinvestment Opportunities Identified previously:

The new Strategic Plan provides opportunities to focus and reinvest in priority student-focused areas to better position IUP for years to come.

- Reducing cost of attendance
- Improve student retention and graduation rates
- Housing scholarship beginning FY 2021-22
- \$300 one-time grant this year to assist students financially due to COVID-19
- Sutton scholarships funded by E&G
- Hawks Q&A Center
- University College
- IRMC and other academic/research partnerships
- New Kopchick Hall construction
- New academic program growth
- Diversity, equity and inclusion initiatives and programming
- Analyze student fees for possible reductions
- Merit and need-based funding for students.
- Emergency funding for students

Top IUP Budget Priorities or Areas of Focus (developed and refined in FY 2022-2023)

- **Auxiliary Fund** (includes multiple strategies to eliminate \$8.5 million structural deficit and eliminate the need to borrow from the E & G fund each year moving forward; analyze cash flow issues; utilize housing stock more efficiently; housing pricing and scholarships; legal issues)
- **Bond Debt** (time sensitive-refinancing and debt reduction strategies for both Auxiliary and E & G bonds)
- **E&G Designated Fund Review** (Goal of saving \$2 million annually-but also includes simplification of account structure, elimination of inactive accounts, consolidation of accounts, determination of transferring some accounts to regular E & G, identifying funds to assist with budget balancing, and other analysis)
- **Consultant and Large Contract Review** (Goal of saving \$500k each year-review and analyze consultant and other large contracts; determine if there are redundancies, consultants that can be eliminated; other ways to save via more efficient contracting; if the contract is being fully utilized, etc.)

Top IUP Budget Priorities or Areas of Focus (developed and refined in FY 2022-2023)

- **Staffing** (re-alignment, best practices, cross training, etc.) (Targets set in CPP and will be managed via net attrition over the 3 years of the CPP plan; understand and analyze work in order to align and/or re-align staffing across organization; understand how students are currently being served; improve business processes; organizational structure review; utilize comps and other metrics in assessment; implement best practices, efficiencies, ways to share and cross train, and non-duplication of work across the organization)
- **Student Pricing and Affordability** (Goals set and charge given to Tuition Pricing and Model Workgroup; activities are underway; several recommendations have been implemented thus far.)
- **Athletic Budget and Scholarships** (Budget shortfall for athletics was 500k last year and over \$1 million ongoing; recommendations were made for interim solutions for FY 2022-23 and new workgroup being formed to review more comprehensively.)
- **Center for Health and Well-Being** (accumulated budget deficit within the fund is more than \$2.3 million, which is more than \$1 million annually; need to find solutions to a balanced budget in this fund)

Where do go from here?

- The time is now to find solutions.
- We cannot count on new enrollment as the solution.
- We want to control our own destiny and avoid system intervention.
- More timely and expeditious work must take place to reduce expenses and/or increase revenues so that IUP's budget can be balanced over the next two years.
- Cash flow will soon become an issue.

We can do this, if we work together on solutions.

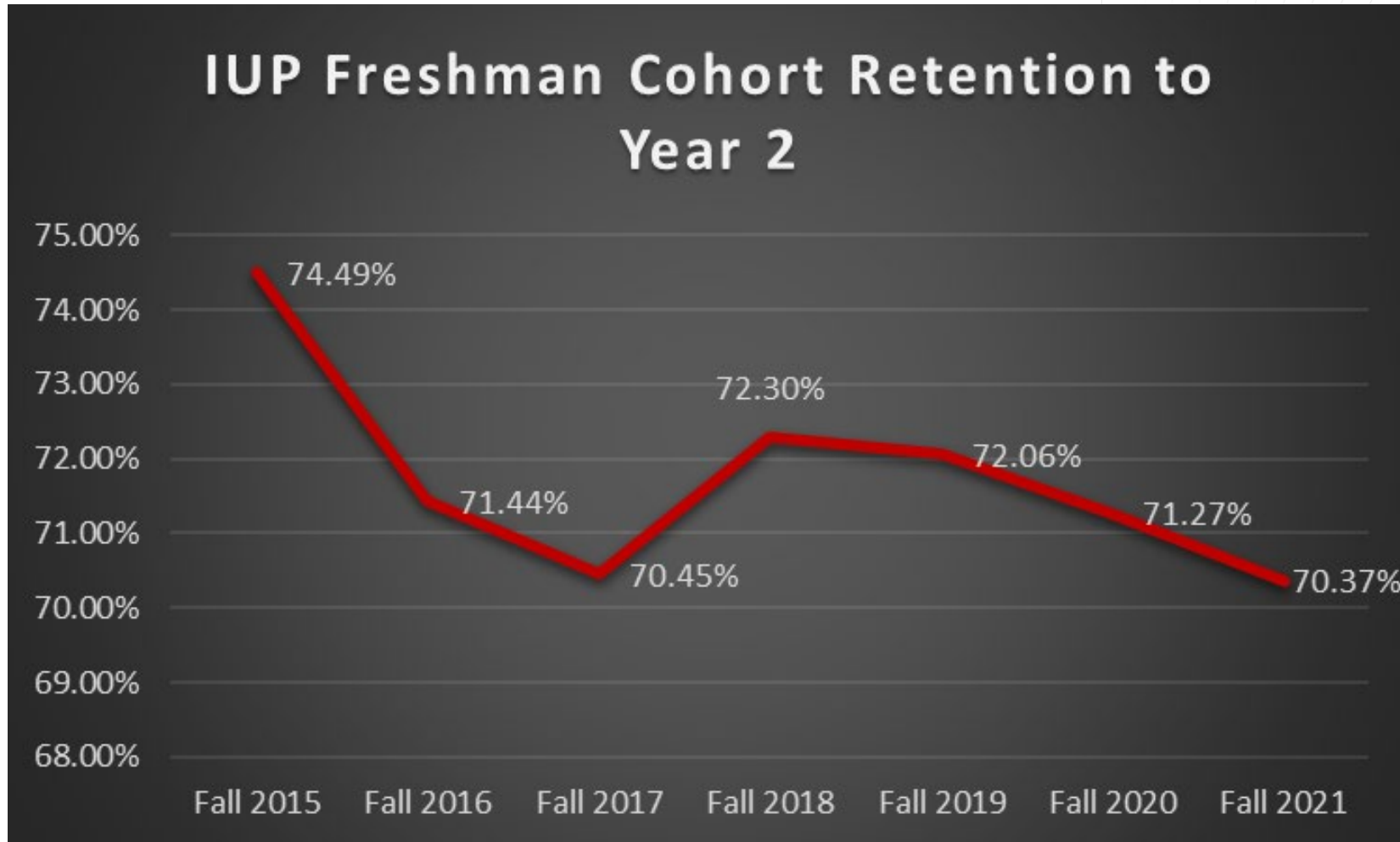
- We want your mindful input today on some important questions.

Reference Material

Increasing Retention and Persistence as a Component of Ensuring Student Success

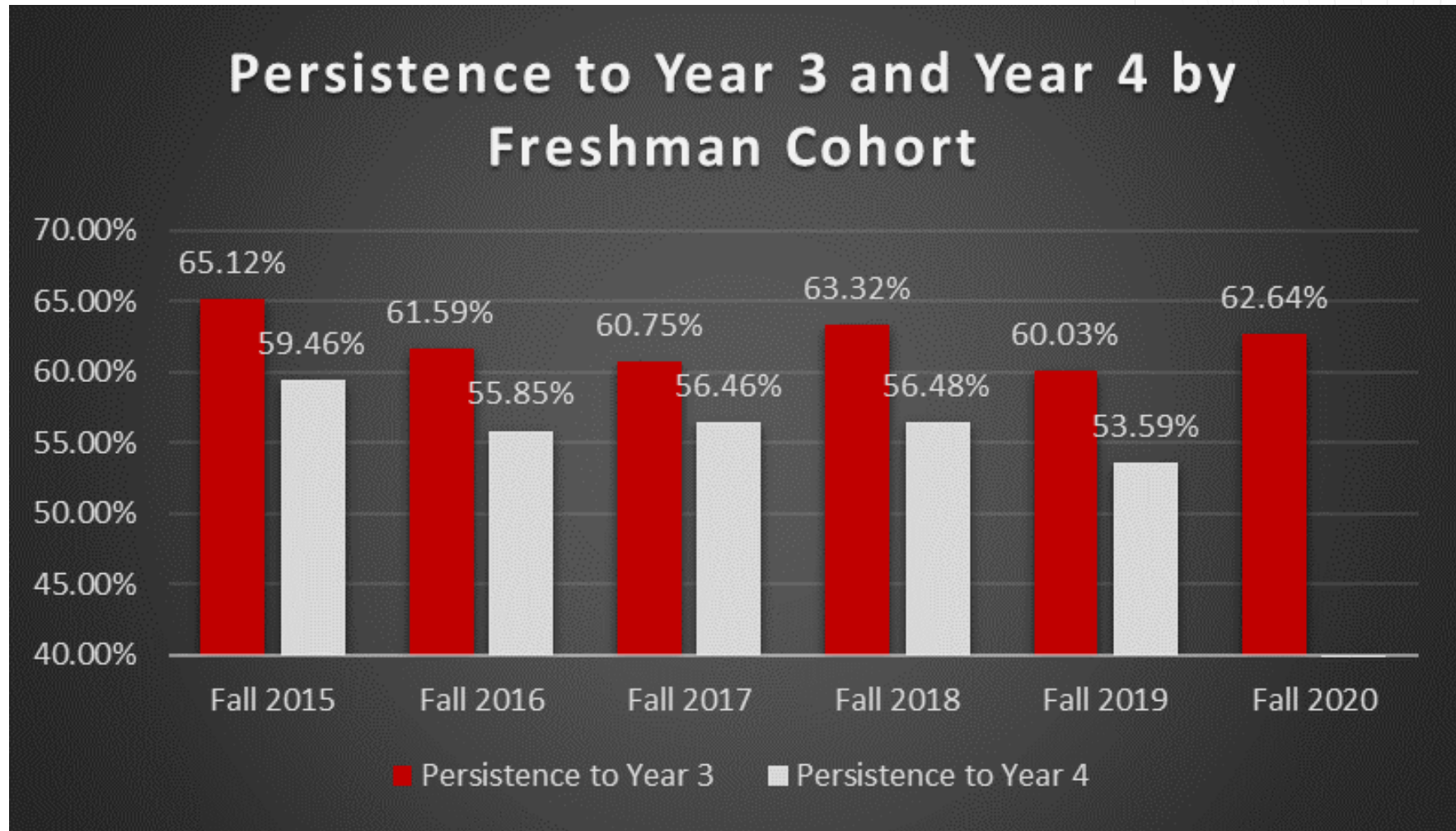
- The fall 2022 freshman retention from fall 2022 to spring 2023 was 85.4%
 - Nine additional students would have put us at 85.95% for the fall 2022 cohort, which is the retention to spring used for the CPP.
 - 85.95% is the five-year average fall to spring retention.
 - Last year the fall 2021 cohort retained to spring 2021 at 85.85%.
- Overall continuing student persistence from fall 2022 to spring 2023 was 91.18%.
 - Twenty-three additional continuing students persisted than if at the 90.7% persistence rate used in the CPP.
 - 85.92% is the five-year average persistence to spring for continuing students.
 - Last year the persistence from fall 2021 to spring 2022 was 85.67%.

Retention History



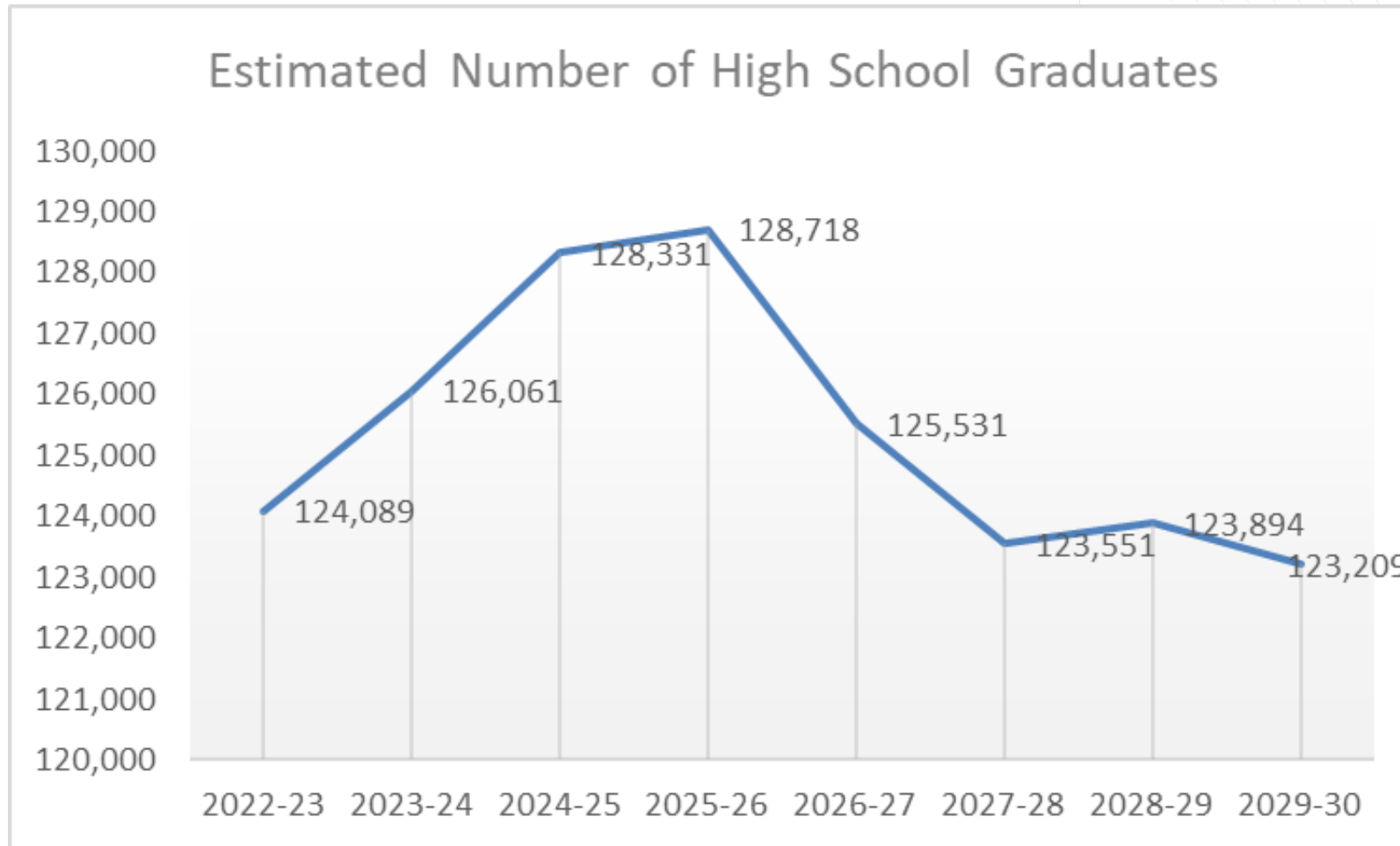
Persistence to Year 3 and Year 4 History

*Source: IReports



Enrollment Moving Forward

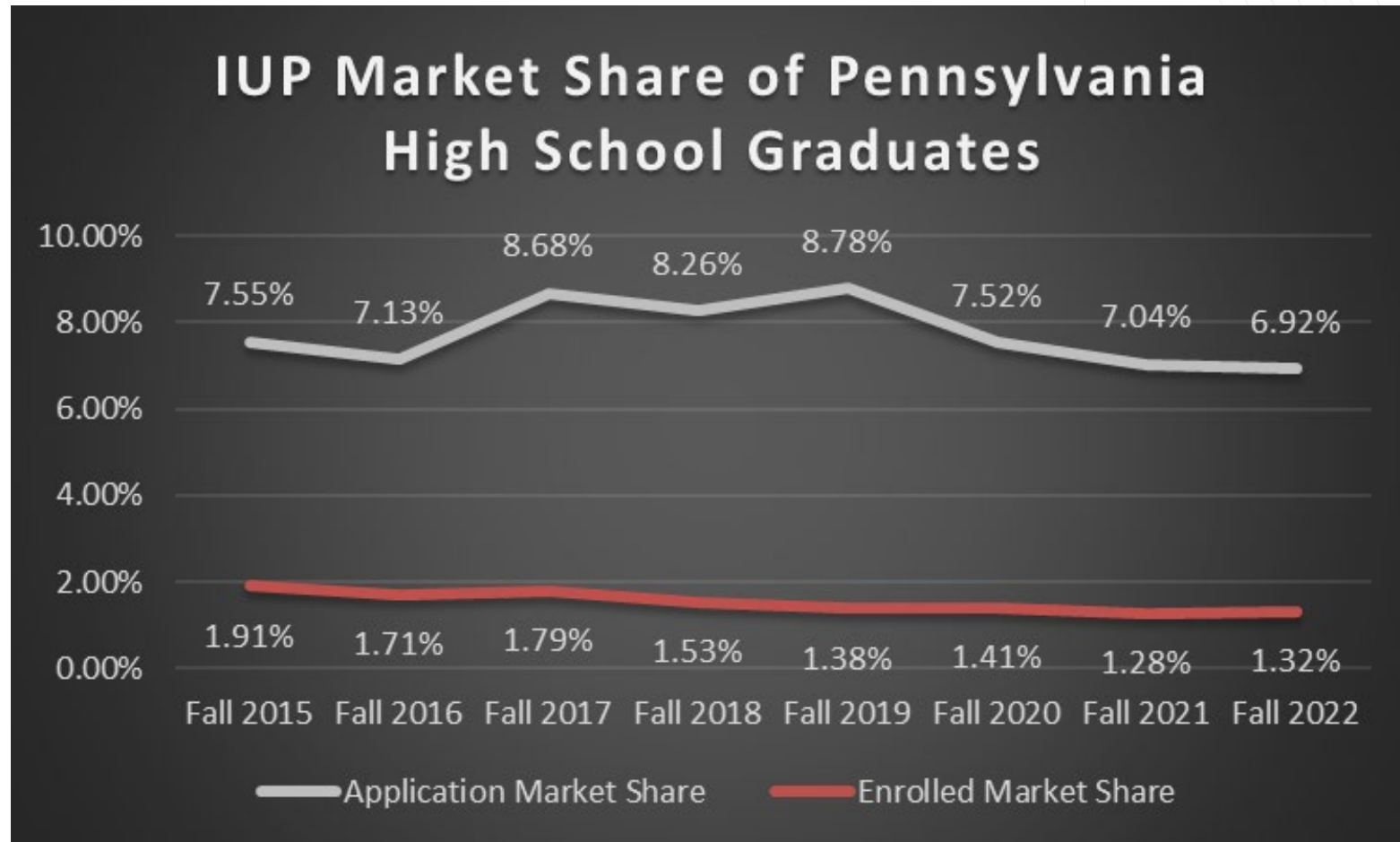
We need to keep an eye on 2025, when a demographic cliff is expected.



Enrollment Moving Forward

We also need to grow our market share of Pennsylvania high school graduates.

Students deciding to NOT attend college (non-consumers) is becoming more prevalent and shrinking the market even more.



Enrollment Projections for 2023-24

Used spring 2023 enrollment numbers as the base of future projections.

New freshman enrollment utilized market-share data, consideration of demographic trend projections, current admissions funnel data, implementation of the flat tuition rate and continuing the merit-based scholarship awards.

The retention rate for the fall 2022 cohort was projected at 70%, due to the lower fall to spring retention this year. The persistence rate used for continuing students for spring 2023 to fall 2023 is a conservative 64.77%.

The enrollment numbers for re-enrolled, dual enrollment, registrar's transient and clock hour enrolled students were based on historical data.

Graduate enrollment projections were increase slightly from previous CPP version to reflect graduate admission counselor work at the top end of the funnel, program-based projections, including "every other year recruitment" programs that did not recruit during academic year 2022-23.

Assumed a slight growth in new international enrollments each year.

Did ***not*** make any assumptions of the impact of the new pricing for undergraduate, out-of-state students.

2022-23 Projections

Fall 2023 Projections used in CPP Mid-Year Report (Feb 2023)	
Student Level/Type	Fall 2023
New Freshmen (UG)	1885
New Transfers (UG)	275
Upperclass Continuing (UG)	4145
Upperclass not in Continuing UG	180
Re-enrolls (UG)	100
Dual Enrollment (UG)	85
Transient (UG)	25
Grad (New and Cont)	1830
TOTAL UG + GR	8525
New and Continuing Clock Hour	285
TOTAL UG + GR + CH	8810

Cost per FTE as defined by the State System Functional Cost Tool

- **Cost per FTE**—Calculation performed of: (Expense for Activity / Student FTE).
 - **Cost per FTE: Direct Instructional** – Cost per FTE based on teaching activities:
- Calculation performed of: (Direct Instructional Expense for Activity / Student FTE)
 - **Cost per FTE: Total Instruction** – Cost of FTE based on all instructional activities:
- Calculation performed of: (Total Instructional Expense for Activity / Student FTE)
 - **Cost per FTE: Noninstructional** – Cost of FTE based on all noninstructional activities:
- Calculation performed of: (Noninstructional Expense / Student FTE)

International, Undergraduate Student Tuition Model and Pricing Recommendation



**UBAC Workshop
March 9, 2023**

Background

- In fall of 2022, there were **58** international undergraduates (both full and part-time and excluding those under partnership agreements) which accounts for just under **1 percent** of the total fall 2022 undergraduate population, this has been declining since 2016 when a per-credit tuition rate was implemented.
- These students are currently assessed on a per-credit tuition model (\$798 per credit)
- Currently, a full-time international undergraduate taking 15 credits per semester pays **\$23,940/AY for tuition, or \$798 per credit.**
- The Tuition Model and Pricing workgroup was tasked with analyzing and making recommendations to the **international, undergraduate tuition rate and model.** The workgroup began it's work in January 2023.
- Key staff from the Office of International Education participated in the workgroup.

Executive Summary

- After careful analysis and review, a cross-university workgroup recommends that IUP implement a flat or banded tuition rate of **\$19,152 per academic year** for all international, undergraduate students taking **12-18 credits** in a semester, excluding those students participating in a partnership agreement, starting with the fall 2023 semester.
 - This flat rate is equal to what a current student taking 12 credits pays under the per-credit model.
 - The current per-credit rate of **\$798** will remain in effect for those students taking **1-11.99** credits and **18.01** and above.
 - This parallels the change in tuition structure for in-state undergraduate students at IUP that was approved in the spring of 2022 and the out-of-state, undergraduate, domestic students which was approved in December 2022 and is proposed to begin in fall 2023.
 - This rate also equals a **20%** reduction for students taking **fifteen** credits.
- President's Cabinet supports the committee's recommendation.

Executive Summary

Implications for students

- Similar to the reasons this type of change was made for in-state and domestic out-of-state undergraduate tuition, implementing a flat tuition rate at this time would reduce the cost to students and potentially make IUP more competitive in the increasingly tight market for undergraduate students.
- It may further decrease costs to students by lessening the time to graduation, with no additional cost for anything above 12 credits, up to 18.
- It will also simplify the tuition structure for families and parallels the structure for in-state undergraduate students

Executive Summary

Implications for IUP

- Implementing a flat tuition rate model will reduce IUP's tuition revenue by a modest amount.
- IUP expects that enrollment will ultimately increase above current projections, but it is difficult to predict when enrollment increases will occur and to what extent.
- Potential lost revenue in year one (FY 2023-2024) can be covered through the use of one-time funds or by drawing down other reserves.
- A flat-rate tuition model will also likely result in students taking more credits and potentially require IUP to add course sections with no immediate revenue to offset that cost.

Executive Summary

- The approved rate is a change from a per-credit to a flat-rate tuition structure for international undergraduate students enrolled in 12-18 credits at a flat-rate tuition amount of \$19,152 and students assessed at \$798/credit for any credits above 18 and between 1-11.999 credits.
- This flat-rate is equivalent to what a student currently pays to take twelve credits under the per-credit model. This rate also equals a 20% reduction for students taking fifteen credits.

# Credits Taken per AY	Current Tuition Per-Credit	Scenario A Flat Rate Tuition 12-18 credits (\$19,152/AY, current per-credit cost a student taking 12 credits pays)	
			Avg. cost per credit for information only
	\$ 798	\$ 19,152	
24	\$ 19,152	\$ 19,152	\$ 798
26	\$ 20,748	\$ 19,152	\$ 737
28	\$ 22,344	\$ 19,152	\$ 684
30	\$ 23,940	\$ 19,152	\$ 638
32	\$ 25,536	\$ 19,152	\$ 599
34	\$ 27,132	\$ 19,152	\$ 563
36	\$ 28,728	\$ 19,152	\$ 532
Estimated Annual Revenue Loss (assuming no increase in enrollment)		(\$175,560)	
# of students needed to make up lost revenue (assuming 30 credits/AY)		9	

Executive Summary

Benefits and Challenges

Benefits:

- **Prioritizes affordability for students**
- **Ease of understanding costs**
- **Reduces student billing confusion**
- **Consistent with the undergraduate, in-state and domestic, out-of-state pricing structure**
- **Encourages credit loads that can enable students to graduate faster and reduce the student debt that accompanies a longer time to graduation**

Executive Summary

Benefits and Challenges

Challenges:

- **The modest revenue loss calculation for purposes of this simulation is \$175,560 without considering potential student enrollment, credit hour (and FTE) changes which would offset a portion of this amount.**
- **When considering the total average undergraduate international costs, the total cost of attendance including fees could not be analyzed fully due to the lack of information available from PASSHE regarding international undergraduate cost of attendance.**

Details

The image features a dark red background with two distinct textures. The left side shows a wood grain pattern, while the right side is filled with a series of wavy, concentric lines that resemble a topographic map or a stylized wave pattern. The word "Details" is printed in a bold, white, sans-serif font in the lower-left quadrant.

Price Comparisons to PASSHE Schools (12 credits per semester)

Approved 2022-23 Tuition Rates - International Undergraduate

	Per Credit	Academic Year (24 credits)	Notes:
Cheyney	531	\$ 12,732	165% of in state rate, 150% for GPA > 2.75
Commonwealth	482	\$ 11,574	150% for students in Bloom double degree program
Commonwealth	805	\$ 19,290	250% for all other International
East Stroudsburg	691	\$ 16,576	200% of in state rate
Indiana	798	\$ 19,152	248% of in state rate
Kutztown	805	\$ 19,290	250% of in state rate
Millersville	Rates vary from 110% to 250%, GPA driven, entering after fall 2018		
PennWest	482	11,574	CA - newly enrolled International entering fall 2020 or later
PennWest	548	13,118	ED - all international students, 170%
PennWest	629	15,046	CA - International entering prior to fall 2020 195%
Shippensburg	725	17,362	
Slippery Rock	644	15,432	Some GPA exceptions for 150% rate
West Chester	805	19,290	250% rate

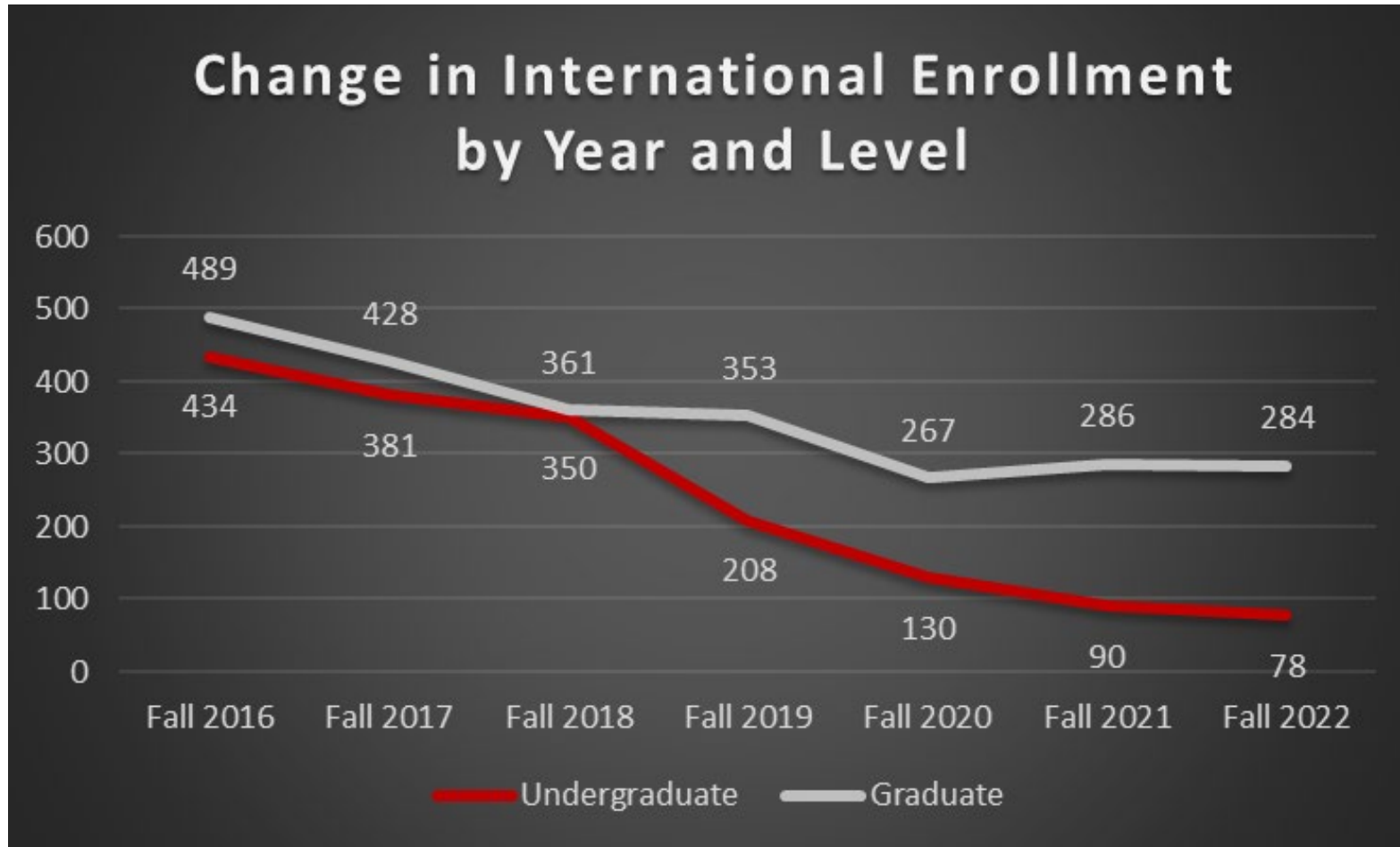
data collected from the 2022-23 Tuition Rate Memo from the System Office.

Price Comparisons to PASSHE Schools (15 credits per semester)

Approved 2022-23 Tuition Rates - International Undergraduate

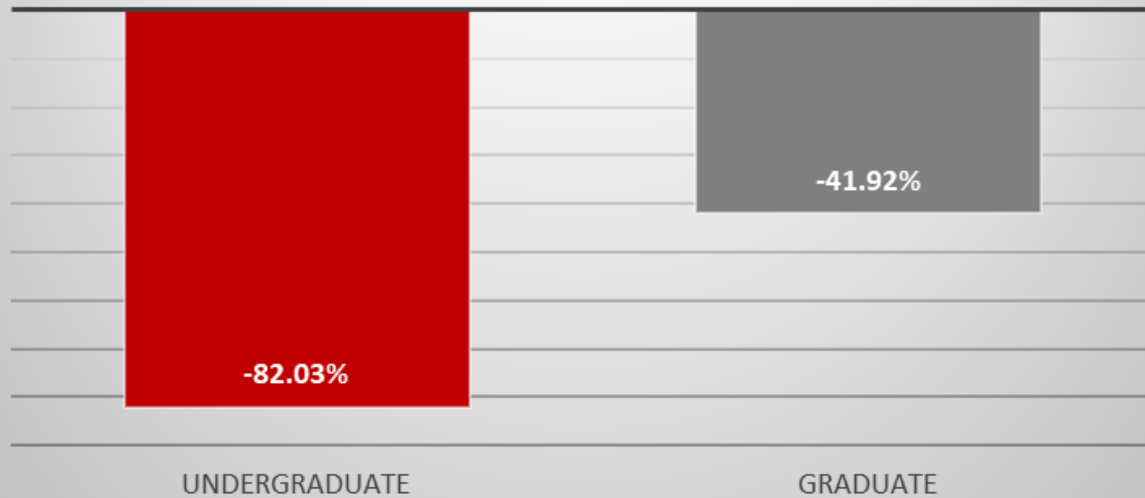
	Per Credit	Academic Year (30 credits)	Notes:
Cheyney	531	\$ 15,930	165% of in state rate, 150% for GPA > 2.75
Commonwealth	482	\$ 14,460	150% for students in Bloom double degree program
Commonwealth	805	\$ 24,150	250% for all other International
East Stroudsburg	691	\$ 20,730	200% of in state rate
Indiana	798	\$ 23,940	248% of in state rate
Kutztown	805	\$ 24,150	250% of in state rate
Millersville	Rates vary from 110% to 250%, GPA driven, entering after fall 2018		
PennWest	482	\$ 14,460	CA - newly enrolled International entering fall 2020 or later
PennWest	548	\$ 16,440	ED - all international students, 170%
PennWest	629	\$ 18,870	CA - International entering prior to fall 2020 195%
Shippensburg	725	\$ 21,750	
Slippery Rock	644	\$ 19,320	Some GPA exceptions for 150% rate
West Chester	805	\$ 24,150	250% rate

International Enrollment Trends

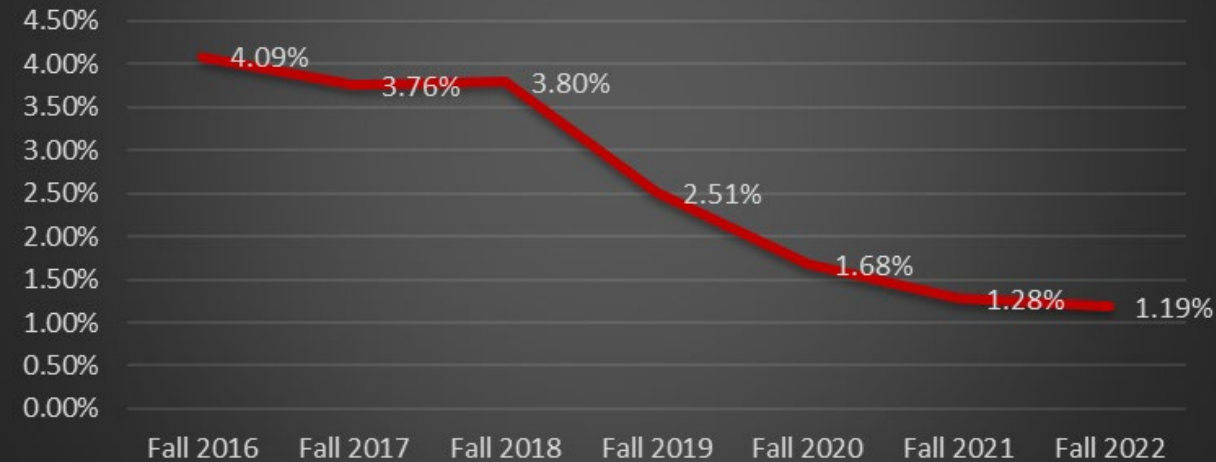


International Enrollment Trends

Change in International Enrollment:
Fall 2016 to Fall 2022



Undergraduate International Enrollment as a Percentage of Total Undergraduate Enrollment



PASSHE International Undergraduate Headcount Enrollment

Undergraduate International Headcount Enrollment

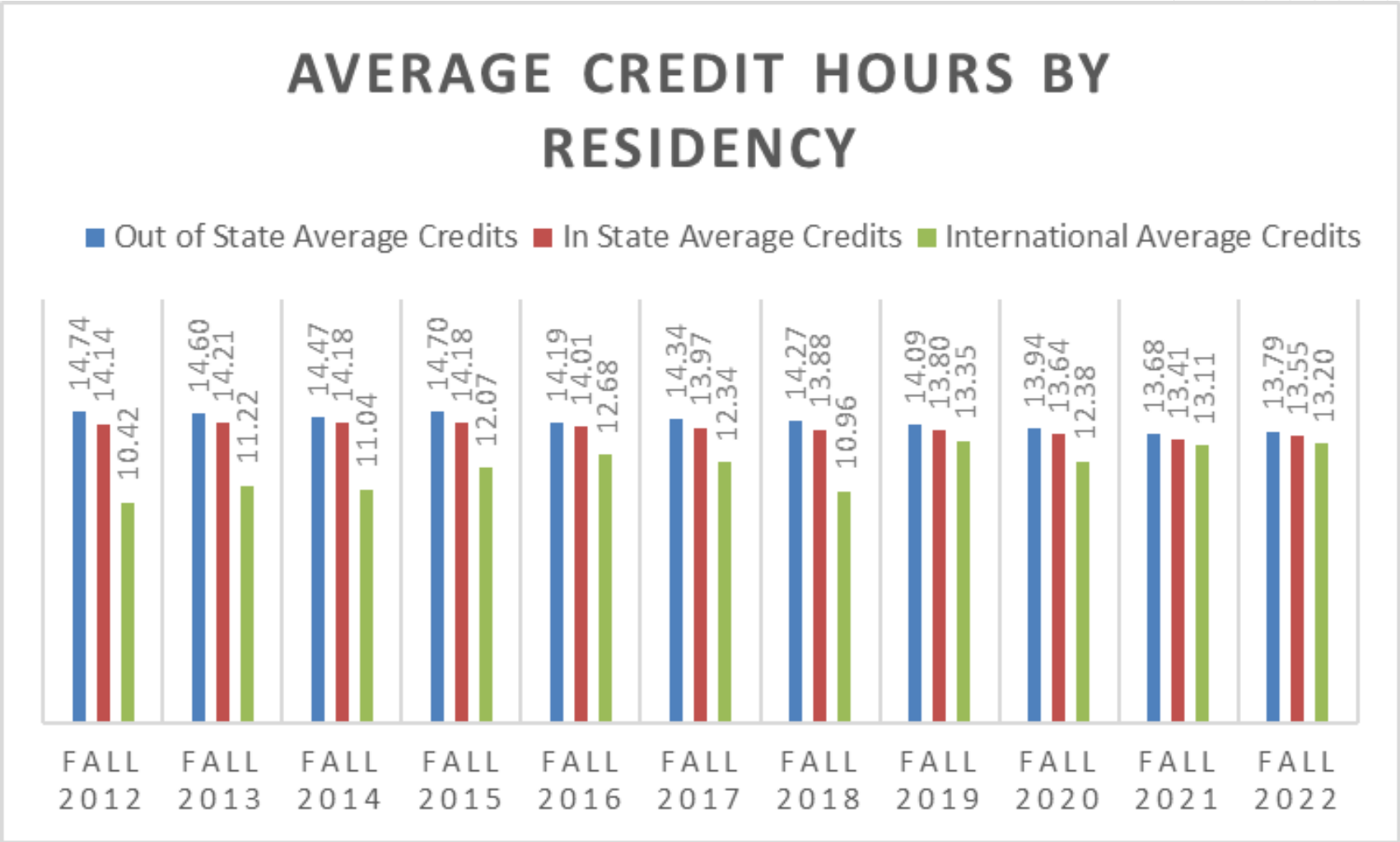
University	Fall 2017			Fall 2018			Fall 2019			Fall 2020			Fall 2021		
	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA
Bloomsburg	64	8,606	0.74%	45	8,253	0.55%	45	7,992	0.56%	27	7,740	0.35%	20	7,069	0.28%
California	42	5,557	0.76%	50	5,174	0.97%	37	4,856	0.76%	30	4,785	0.63%	41	4,466	0.92%
Cheyney	0	723	0.00%	0	469	0.00%	2	618	0.32%	2	627	0.32%	0	642	0.00%
Clarion	14	4,321	0.32%	13	3,942	0.33%	15	3,764	0.40%	13	3,587	0.36%	16	3,156	0.51%
East Stroudsburg	48	6,051	0.79%	49	5,713	0.86%	37	5,417	0.68%	23	4,995	0.46%	30	4,327	0.69%
Edinboro	69	4,291	1.61%	49	3,572	1.37%	46	3,399	1.35%	39	3,146	1.24%	40	2,939	1.36%
Indiana	381	10,389	3.67%	351	9,471	3.71%	229	8,567	2.67%	140	8,032	1.74%	109	7,343	1.48%
Kutztown	64	7,489	0.85%	68	7,391	0.92%	70	7,204	0.97%	57	6,945	0.82%	50	6,697	0.75%
Lock Haven	33	3,472	0.95%	25	3,067	0.82%	22	2,752	0.80%	10	2,727	0.37%	16	2,466	0.65%
Mansfield	13	1,836	0.70%	9	1,599	0.56%	14	1,640	0.85%	19	1,780	1.07%	15	1,790	0.84%
Millersville	57	6,778	0.84%	64	6,779	0.94%	74	6,794	1.09%	93	6,493	1.43%	49	6,257	0.78%
Shippensburg	52	5,585	0.93%	34	5,501	0.62%	37	5,286	0.70%	28	5,324	0.53%	56	4,901	1.14%
Slippery Rock	97	7,638	1.27%	88	7,538	1.17%	69	7,468	0.92%	114	7,415	1.54%	146	6,921	2.11%
West Chester	63	14,481	0.44%	71	14,592	0.49%	58	14,637	0.40%	33	14,712	0.22%	33	14,475	0.23%
System Total	997	87,217	1.14%	916	83,061	1.10%	755	80,394	0.94%	628	78,308	0.80%	621	73,449	0.85%

PASSHE Total International Headcount Enrollment

Total International Headcount Enrollment

University	Fall 2017			Fall 2018			Fall 2019			Fall 2020			Fall 2021		
	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA	# NRA Students	Total Students	% NRA
Bloomsburg	69	9,287	0.74%	49	8,924	0.55%	52	8,689	0.60%	34	8,436	0.40%	24	7,745	0.31%
California	64	7,788	0.82%	62	7,312	0.85%	43	6,842	0.63%	52	6,885	0.76%	67	6,512	1.03%
Cheyney	0	755	0.00%	0	469	0.00%	2	618	0.32%	2	627	0.32%	0	642	0.00%
Clarion	18	5,225	0.34%	17	4,869	0.35%	19	4,703	0.40%	16	4,465	0.36%	24	3,922	0.61%
East Stroudsburg	81	6,742	1.20%	76	6,425	1.18%	66	6,214	1.06%	46	5,842	0.79%	53	5,136	1.03%
Edinboro	75	5,575	1.35%	61	4,834	1.26%	55	4,646	1.18%	49	4,319	1.13%	54	4,043	1.34%
Indiana	809	12,562	6.44%	712	11,581	6.15%	582	10,636	5.47%	407	10,067	4.04%	395	9,308	4.24%
Kutztown	77	8,329	0.92%	77	8,309	0.93%	80	8,199	0.98%	61	7,892	0.77%	59	7,675	0.77%
Lock Haven	33	3,827	0.86%	25	3,425	0.73%	22	3,162	0.70%	10	3,163	0.32%	16	2,920	0.55%
Mansfield	13	1,897	0.68%	9	1,637	0.55%	14	1,663	0.84%	19	1,792	1.06%	15	1,803	0.83%
Millersville	70	7,748	0.90%	70	7,781	0.90%	78	7,817	1.00%	101	7,495	1.35%	59	7,213	0.82%
Shippensburg	119	6,581	1.81%	71	6,408	1.11%	57	6,096	0.94%	43	6,130	0.70%	77	5,668	1.36%
Slippery Rock	100	8,895	1.12%	93	8,824	1.05%	72	8,806	0.82%	120	8,876	1.35%	150	8,424	1.78%
West Chester	119	17,336	0.69%	130	17,552	0.74%	110	17,691	0.62%	75	17,719	0.42%	74	17,640	0.42%
System Total	1,647	102,547	1.61%	1,452	98,350	1.48%	1,252	95,782	1.31%	1,035	93,708	1.10%	1,067	88,651	1.20%

Average Credit Hours by Residency



Retention to Year Two by Residency



Fall 2022 Top IUP Majors for International Students (headcount)

