

University Senate Minutes

November 1, 2022

3:45pm – 5:00pm, Eberly Auditorium

- Chairperson Piper called the November 1, 2022 meeting of the University Senate to order at 3:45pm
- Minutes from the October 4, 2022 meeting were APPROVED
- Agenda items for the November 1, 2022 meeting were APPROVED

Reports and Announcements

A. President's Report:

- The State System Board of Governors met at PennWest-California on October 19-20. They approved a budget request to forward to the Governor for inclusion in the Governor's 2023-2024 budget proposal, which the new governor will present to the legislature in March of 2023. The approved request had two components: an inflationary increase of 3.8% (\$21 million) and a targeted investment to educate more students for careers in high-demand fields (\$112 million). Of the targeted investment, most (\$99 million) is targeted to student aid. The list of high-demand fields includes healthcare, education, engineering, social work, and computer science.
- The Board also heard a report on the systemwide climate survey of employees and students that was conducted in January through March of 2022. The presentation was based on the aggregated data at the system level. The key points mentioned were that respondents feel safe on university campuses, many respondents feel disengaged, and many respondents don't feel comfortable with sharing their political beliefs. In the next few weeks, we will be sharing additional information about IUP-specific results from the survey, which will help sharpen our efforts to further improve IUP.
- The State System Diversity, Equity, and Inclusion Summit starts tomorrow afternoon and runs through Friday afternoon. IUP faculty and staff are well represented and will be making a number of presentations on Thursday and Friday. Friday afternoon, IUP Distinguished Alumna Debra Evans Smith will be receiving an inaugural Keeper of the Flame award. Debra remains actively engaged with IUP and we can all be proud of her. Locally, you can join an opening reception and watch party starting tomorrow at 2:30pm in the Great Room at the Center for Multicultural Student Leadership and Engagement in Elkin Hall.
- Also tomorrow, Chancellor Greenstein will be visiting campus, with focused meetings with Cabinet, a group of staff and faculty, and a group of students. He'll also join several IUP Trustees for a tour of Kopchick Hall and the University Libraries and all the student support offices and activities therein.
- Please remember that a week from today is Election Day and, if you haven't already done so, I encourage you to study the issues and cast your ballot. There are important contests at the local and state level and your voice is needed.
- Thank you for all of your great work! Keep it up and have a Happy Thanksgiving break.

B. Provost's Report:

I have a few announcements and one reminder this afternoon.

- You should have received an email today requesting nominations for the Ali-Zaidi award. The nomination materials are due on December 7, 2022. Please consider nominating a deserving senior for this award.
- The Researchers' Reception is scheduled for Thursday, November 10 from 4:30 to 7:30 p.m. at the Hilton Garden Inn. This event is sponsored by the Research Institute. A healthy competition among the colleges would be welcome. Please make plans to attend.
- My final comment is a reminder regarding the week of Thanksgiving. Because we implemented the fall break, the Monday and Tuesday of Thanksgiving will be class days. This change was recommended and adopted by Senate. The change also included encouragement for faculty to have online instruction/assignment days on Monday and Tuesday if possible and when appropriate. If you haven't already included this information in your syllabus, please communicate with your students about exactly what the expectations are.

FOR INFORMATION:

The Provost has accepted the recommendations for curriculum actions endorsed by the IUP-APSCUF Representative Council at their September 8, 2022, meeting as follows:

From the University-Wide Undergraduate Curriculum Committee:

1. New Courses
 - ART 201 – Critical Making
 - ARHI 301 – Design History
2. The following programs are being placed in moratorium:
 - Business Education, BSED
 - Disability Services, BS
3. The following program revisions will be forwarded to the Council of Trustees for final approval:
 - Business Administration Minor
 - Public Health and Community Nutrition Certificate
4. The following new program will be forwarded to the Council of Trustees for final approval:
 - Career and Technical Teacher Education, Associate of Applied Science

In response to the Senate recommendations from the October 4, 2022, meeting, I accept the following:

5. Undergraduate policy changes as follows:
 - Program Changes

C. Chair's Report:

- I welcome feedback about Fall Break. Please send me your thoughts via email.

- This weekend we are celebrating the 100th Anniversary of IUP's Marching Band. There are 800+ alumni back for the festivities and 400+ are performing in the half-time show and 5th quarter.
- Have a Happy Thanksgiving break!

D. Vice Chairperson's Report:

- SGA hosted the Student Organization Assembly October meeting and 9 student organizations participated.
- SGA is hosting Talons and Talents on November 3 at 7:30pm in Waller Hall. For admission to the event, attendees can bring a food item to donate to the IUP Food Pantry, an item of clothing for the Crimson Closet, or write a Thank You card for a donor.
- SGA is having a blood drive on November 30 from 12-6pm.
- Dr. Khatmeh Osseiran-Hanna is attending the GSA meeting on November 2 at 4:30pm.
- GSA is hosting a Thanksgiving dinner on November 9 from 5-9pm in North Dining Hall.
- GSA is having a food and umbrella drive from November 20-December 2. All items will be donated to the IUP Food Pantry.
- GSA and SGA are having dinner with the Provost on November 3.

Standing Committee Reports

A. Rules Committee (Interim Chair Decker)

- As a result of the special election for vacancies on UWCC and UWGCC, we welcome the following faculty to the Senate:
 - Jeanine Mazak Kahne (UWCC)
 - Jacqueline McGuinty (UWGCC)
 - Oliver Lo (UWGCC)
 - Nashat Zuraikat (UWGCC)
- There are still MANY vacancies on our Senate Committees – please volunteer.

FOR ACTION:

A motion was made to modify the language to allow Standing Committees to meet via Zoom, but to only allow Senate meetings to be conducted via Zoom under extenuating circumstances. This motion was approved (see modified language noted below).

A second motion was made to send the bylaw amendment back to the Rules Committee. This motion was approved. The Senate would like to add a clause that outlines the terms in which a Senate meeting would be conducted via Zoom.

Rationale for proposed bylaw amendment

The rules committee was charge with proposing changes to the bylaws to permit electronic meetings. The existing bylaws permit an asynchronous electronic meeting limited specifically to the approval of minutes of the last scheduled University Senate meeting of the academic year. The Rules Committee proposes maintaining the existing language of bylaw I. D. but moving it into the second part of bylaw that covers electronic meetings as a general topic. New D. 1. Contains proposed language authorizing electronic meetings for the University Senate and its committees. The existing asynchronous meeting language will become new paragraph D. 2. The words in red are the proposed changes

Current:

UNIVERSITY SENATE BYLAWS

I. Meetings

- A. The University Senate shall hold at least four monthly meetings per academic semester, excluding the summer sessions, at a time and place indicated by the presiding officer. Additional meetings may be called at the discretion of the chair, or upon petition by one-third of the University Senate membership to the Rules Committee, which shall establish a date and place and publish the reason for such a meeting within two days of the date such a petition is received.
- B. No meeting of the University Senate shall be held when the university is not officially in session.
- C. The chair of the University Senate may convene that body during the summer session when there is necessary business to transact. For the summer session, 45 members shall be considered a quorum. Any business transaction during the summer shall be subject to the review and approval of the regular University Senate at its first scheduled meeting in the fall.
- D. Following the last scheduled University Senate meeting of the academic year, an electronic asynchronous meeting will be held to review and approve the minutes from the previous meeting. The minutes will be distributed to senators electronically. Any comments, corrections, or concerns that a senator has regarding the minutes can be expressed electronically so that all senators will receive the posting. At least two business days following the posting of the minutes, the chair of the University Senate will call for a vote and provide an electronic link where senators can vote. At least one business day will be provided for senators to vote to approve or not approve the meeting minutes. Once tallied, senators and other interested entities will be informed of the outcome.

Proposed Revision

UNIVERSITY SENATE BYLAWS

I. Meetings

- A. The University Senate shall hold at least four monthly meetings per academic semester, excluding the summer sessions, at a time and place indicated by the presiding officer. Additional meetings may be called at the discretion of the chair, or upon petition by one-third of the University Senate membership to the Rules Committee, which shall establish a date and place and publish the reason for such a meeting within two days of the date such a petition is received.
- B. No meeting of the University Senate shall be held when the university is not officially in session.

C. The chair of the University Senate may convene that body during the summer session when there is necessary business to transact. For the summer session, 45 members shall be considered a quorum. Any business transaction during the summer shall be subject to the review and approval of the regular University Senate at its first scheduled meeting in the fall.

Electronic Meetings

1. Electronic meetings are permitted for the Senate standing committees, at the discretion of their respective chairs. University Senate may use electronic meetings under extenuating circumstances subject to the provisions of any relevant bylaw or standing rule.
 2. Following the last scheduled University Senate meeting of the academic year, an electronic asynchronous meeting will be held to review and approve the minutes from the previous meeting. The minutes will be distributed to senators electronically. Any comments, corrections, or concerns that a senator has regarding the minutes can be expressed electronically so that all senators will receive the posting. At least two business days following the posting of the minutes, the chair of the University Senate will call for a vote and provide an electronic link where senators can vote. At least one business day will be provided for senators to vote to approve or not approve the meeting minutes. Once tallied, senators and other interested entities will be informed of the outcome.
- Next meeting: Tuesday, November 8 @ 3:30pm in 418 Davis Hall.

B. University-Wide Undergraduate Curriculum Committee (Chair Sechrist)

FOR INFORMATION:

- The approved UWUCC section of the September 2022 APSCUF Representative Council can be found in **Appendix A.**

C. University-Wide Graduate Curriculum Committee (Chair Moore)

- No report.

D. University Development and Finance Committee (Senator McDaniel)

- We last met on Tuesday, October 11. We were provided with the talking points from APCSUF Meet & Discuss regarding the non-discrimination policy. There were many questions and suggestions included in their talking points.
- We continue to review the policy and will be preparing suggestions for consideration in the near future.
- We nominated and elected Lochlyn Chase from SGA as Vice-Chair of the DFC.
- Next meeting: Tuesday, November 18 @ 3:45pm

E. Academic Committee (Chair Dugan)**FOR ACTION:****APPROVED****CURRENT****POLICY STATEMENT**

Subject: Education Abroad Policy		
Date:	Distribution Code:	Reference No:
Addition Deletion X New Item Revision	Originating Offices: - Provost's Office - Office of International Education	President's Approval

Purpose

This policy is to formalize the procedures utilized by IUP personnel (IUP students, alumni, and all IUP employees including recognized volunteers) when creating and/or participating in an official Education Abroad activity. This policy will allow IUP to govern and review its Education Abroad programs and practices to ensure their effectiveness and appropriateness.

Scope

This policy will assist IUP personnel with the process of developing and proposing Education Abroad experiences and planning international educational activities. As with any travel, a degree of risk is inevitable. This policy will implement safeguards to further mitigate the risk for participants, the university, IUP personnel and host programs.

The following do not fall under the scope of this policy:

1. IUP Personnel traveling as part of an official IUP Education Abroad activity without students
2. IUP Personnel traveling abroad for personal travel
3. IUP Personnel traveling abroad for purposes of professional development
4. IUP International students doing an internship in their home country

Definition

Education Abroad, is defined as any activity outside of the United States (non-credit or credit-bearing) undertaken by IUP personnel which contributes to the participants' academic development and, in most cases, towards an academic degree.

Current IUP Education Abroad Options

- **Faculty-Led**
 - An international program directed by an IUP faculty or staff member who leads students abroad. Typically, 2-8 weeks in duration.
 - May include many different types of programs, including, but not limited to traditional semesters, travel seminars and field studies.
- **Traditional Semester, Year-Long and Summer Programs**
 - Crimson Exchanges – Bilateral exchanges with IUP international partners
 - Study at IUP-approved third-party providers
 - Independent Study Abroad (direct enrollment at an international university or via an alternative U.S. institution or third-party provider)
- **Travel Seminar**

- A program in which students travel to many different cities/countries and receive instruction in each location, often regarding a unifying topic. Examples include shipboard education programs or European cultural studies tours.
- **Field Study**
 - An education abroad experience whose pedagogy revolves around experiential study outside the classroom setting with varying duration. Examples include:
 - **Service-Learning:** The pedagogical focus is placement in an activity that serves the needs of a community.
 - **Internship Abroad (also, Externship, Practicum, Practical Training, Coop):** A work abroad placement, usually connoting work with professionals, with a primary purpose that is educational. An internship program may be offered for the experience in its own right, or it may be combined with coursework and offered within the context of a study abroad program for academic credit.
 - **Research:** A subtype of field study program in which the main focus is research conducted by participating students which includes but is not limited to field schools, studios, competitions, and conference participation.
 - **Volunteer:** A noncredit placement allowing the participant to engage with the local community in a structured but unpaid capacity (some programs may provide a stipend). Although this term is often used interchangeably with service-learning, it differs in that academic credit is not awarded and there is typically less structured learning.

Policy

All Education Abroad undertaken by IUP personnel under the auspices of IUP, whether credit or non-credit bearing, must be vetted and processed through the Office of International Education (OIE).

Roles and Responsibilities

IUP Students:

All IUP students will contact the OIE to prepare for their international experiences optimally, not less than the semester before departure. OIE staff will assist each student based upon time, location, duration, course of study, etc. Students will follow the requirements of the OIE application process and any other necessary documents associated with their applications to IUP education abroad as directed by the OIE, academic advisors and other associated personnel.

Students will also be responsible, under the guidance of the OIE staff, to secure any required travel documents (passports, visas, residence permits, etc.).

All non-IUP students will be responsible for the necessary paperwork associated with the “State System of Higher Education Visiting Student Status” application.

All students participating in any international program will be responsible for communication using their IUP email address.

Transfer of credits will be handled by the OIE and the Office of Transfer Services.

All students will be responsible for following program-specific code of conduct as related to student behavior. Violations of this code may result in referral to IUP’s Office of Student Conduct.

All registration and financial issues will be handled by the appropriate IUP offices: OIE, Bursar, Accounts Payable, Accounts Receivable, Financial Aid, Registrar, Office of Extended Studies, and Foundation for IUP, as applicable.

The OIE and the IUP Office of the Provost have final decision regarding application status and requirements.

For IUP students who violate the policy, the following may be withheld or adversely affected:

- Transfer of credits
- Award of financial aid
- OIE fees associated with international travel retroactively added to account

Disciplinary and legal action may be taken, as appropriate.

IUP Employees:

IUP employees will contact the OIE to prepare international experiences falling under the auspices of IUP and involving IUP personnel. OIE staff will assist based upon the type of program being proposed.

IUP employees leading a group abroad will be required to follow the OIE procedures. These requirements include but are not limited to:

- Submit proposal for IUP Faculty-Led Education Abroad
- Once approved by Chair, Dean, OIE, and Provost, design web presence for program with OIE staff
- Complete OIE paperwork:
 - Verify each student's completion of IUP Education Abroad Application
 - Provide detailed information concerning:
 - final travel itinerary
 - final list of student participants
 - contact phone number for every day abroad (understanding that hotels and locations may change frequently in some cases)
 - list of transportation companies and accommodations to be used (airlines, buses, ferries, hotels, hostels, etc.)
 - list of host families and their contact information, if applicable
 - list of proposed emergency procedures
- Maintain contact via IUP email and other agreed upon means
- Complete appropriate export paperwork
- Complete fiscal procedures
- Follow all IUP and Commonwealth of Pennsylvania policies and directions regarding fundraising

For IUP employees who violate the policy, the following may be withheld or adversely affected:

- Travel reimbursement
- Opportunity to lead future international programs
- Management of designated account
- IUP Travel Card privileges
- Future IUP travel funds

Disciplinary and legal action may be taken, as appropriate.

Office of International Education:

The OIE will facilitate all Education Abroad opportunities for IUP personnel and provide guidance, support and troubleshooting during all phases of such programs which include but are not limited to:

- Development Brainstorm program details (locale, duration and course(s)), outreach to IUP partners and affiliates, develop a program fee and budget, establish deadlines, scholarship opportunities, etc.
- Application Process Develop a marketing plan and program details, customize electronic application, interview students, confirm completion of application and compliance with required documentation, registration, billing, submit materials to IUP overseas partners and affiliates, etc.
- Pre-Departure Orientation program including preparation for overseas experience: academic expectations, safety, security, risk mitigation, visa applications, student conduct, etc.
- In-Country Point of contact for any emergencies (health, natural disasters, financial, student conduct, political turmoil, etc.)
- Re-Entry Point of contact for receipt of original transcripts, hold event for returned students, assist students with re-entry culture shock issues, resources for future/post-graduation Education Abroad opportunities, graduation cords and certificates, etc.

Procedure:

For more information about specific procedures, consult the OIE's webpage at <https://www.iup.edu/international/>

Rescission:

Not applicable.

Publication and Distribution Statement:

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Distribution:

Code Description

A All Employees
All Students

PROPOSED

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- | | |
|---|---|
| <ul style="list-style-type: none"> • Development | Brainstorm program details (locale, duration and course(s)), outreach to IUP partners and affiliates, develop a program fee and budget, establish deadlines, scholarship opportunities, etc. |
| <ul style="list-style-type: none"> • Application Process | Develop a marketing plan and program details, customize electronic application, interview students, confirm completion of application and compliance with required documentation, registration, billing, submit materials to IUP overseas partners and affiliates, etc. |
| <ul style="list-style-type: none"> • Pre-Departure | Orientation program including preparation for overseas experience: academic expectations, safety, security, risk mitigation, visa applications, student conduct, etc. |
| <ul style="list-style-type: none"> • In-Country | Point of contact for any emergencies (health, natural disasters, financial, student conduct, political turmoil, etc.) |
| <ul style="list-style-type: none"> • Re-Entry | Point of contact for receipt of original transcripts, hold event for returned students, assist students with re-entry culture shock issues, resources for future/post-graduation Education Abroad opportunities, graduation cords and certificates, etc. |

Procedure:

For more information about specific procedures, consult the OIE's webpage at <https://www.iup.edu/international/>

Rescission:

Not applicable.

Publication and Distribution Statement:

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Distribution:

Code Description

A All Employees

All Students

RATIONALE

This policy was reviewed as a part of cyclic review. The policy, as it stands, was still effective. The committee reviewed the policy, made language updated and worked with the Office of International Education to update terminology within the policy.

FOR ACTION:

APPROVED

CURRENT**Residency Requirement and Transfer Coursework****A. IUP Residency Requirement for Awarding of Degrees (Approved 5.2.2017)**

All students receiving their first baccalaureate degree are required to complete 30 of their last 60 credits in courses at IUP. All students receiving their first associate degree are required to complete 15 of their last 30 credits in courses at IUP.

For an IUP major, minor, or undergraduate certificate, students are required to complete at least 50 percent of required credits in courses at IUP or another State System institution. Junior/Senior year Study Abroad semesters or other formal Articulation agreements in which State System students may reverse-transfer credits back to IUP are exceptions to this policy.

For undergraduate active-duty service members, IUP applies a more military-friendly set of residency requirements, and these students should consult the Military and Veterans Resource Center for more information.

IUP courses include all courses listed in the Undergraduate and Graduate catalogs.

B. Pre-approval for Transfer Course Work (Approved 5.2.2017)

Students enrolled at IUP who wish to take course work at another institution (either during the summer or regular semesters) must complete an Application for Pre-approval of Course Work at Another College/University before taking the course(s). Only the credits from the course(s) transfer, not the grade; therefore, students cannot use outside course work for IUP's repeat policy. Only the credits for which students receive the grade of "A," "B," or "C" will transfer. If P/F is the only grading option available, there must be either a narrative evaluation from the faculty member certifying that the work was of "C" level or better or notification on the transcript stating that a "P" grade is equal to a "C" grade or better. No more than 60 credits total may be earned at a junior or community college for application toward an IUP degree unless it is part of an articulated agreement. Courses without prior approval are taken at the risk of the student; there is no obligation on the part of any officer of this university to accept or transfer such credit.

PROPOSED**Residency Requirement and Transfer Coursework****A. IUP Residency Requirement for Awarding of Degrees**

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For an IUP major, minor, or undergraduate certificate, students are required to complete at least 50 percent of required credits in courses at IUP or another State System institution. Junior/Senior year Study Abroad semesters or other formal Articulation agreements in which State System students may **reverse transfer** credits back to IUP are exceptions to this policy.

For undergraduate active-duty service members, IUP applies a more military-friendly set of residency requirements, and these students should consult the Military and Veterans Resource Center for more information.

IUP courses include all courses listed in the Undergraduate and Graduate catalogs.

B. Pre-approval for Transfer Coursework

Students enrolled at IUP who wish to take **coursework** at another **institution must** complete an Application for Pre-approval of **Coursework** at Another College/University before taking the course(s). Only the credits from the course(s) transfer, not the grade; therefore, students cannot use outside **coursework** for IUP's repeat policy. **Credits for which students receive a "D" or above will transfer, except in cases where program requirements require a "C" or better. If P/F is the only grading option available, only credits associated with "P" grades will transfer.** No more than 60 credits total may be earned at a junior or community college for application toward an IUP degree unless it is part of an articulated agreement. Courses without prior approval are taken at the risk of the student; there is no obligation on the part of any officer of this university to **accept such** credit.

RATIONALE: Policy was reviewed as part of the regular cycle. Updates were made to ensure accuracy and clarity.

- Next meeting: Tuesday, November 8 @ 3:45pm in the Conemaugh Room

F. Awards Committee (Chair Paul)

- The nomination information and application for Senate awards has been updated and will be posted to the Sente website soon. See **Appendix B** for documents.

G. Non-Credit Committee (Chair O'Neil)**FOR INFORMATION:****Summary of IUP Clock Hour Programs**

Meeting date: Tuesday, October 18, 2022

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

We met to update the Clock Hour Programs available here at IUP. They include:

IUP Certificate Programs

Culinary Arts, Academy of Culinary Arts

Baking and Pastry Arts, Academy Arts

Paramedicine, College of Health and Human Services, Department: Kinesiology, Health, and Physical Education

Criminal justice, Municipal Police Academy, PA Act 120, College of Health and Human Services, Department: Criminology and Criminal Justice

IUP Non-Degree Certification Programs

American Language Institute, Office of International Education

Emergency Medical Technician, College of Health and Human Services, Department: Kinesiology, Health, and Physical Education

School Security Personnel Basic Training, PA Act 67, College of Health and Human Services, Department: Criminology and Criminal Justice

Lethal Weapons training, PA Act 235, College of Health and Human Services, Department: Criminology and Criminal Justice

- Next meeting: Tuesday, November 29 @ 10am

H. Library and Education Services Committee (Chair Chadwick)

- Next meeting: Tuesday, November 8, 2022 @ 3:45pm in Stapleton 203

I. Research Committee (Co-Chair Sciulli)

FOR INFORMATION:

Meeting Minutes – October 11, 2022

Note: The committee currently has vacancies from NSM, CAH, and University Services

There were 8 USRC small grant proposals for review and the decision was made to fund 8, totaling \$16,333. This month's proposals consisted of 3 research and 5 travel proposals.

- Soundararajan Ezekiel
- Lorraine Guth
- Mathew Nice
- Kenneth Sherwood
- Marissa Sweeney

- Todd Thompson
- Josiah Townsend
- Leo Yan

See USRC website for research and travel funding opportunities.

- Next meeting: Tuesday, December 6 @ 3:30pm on Zoom

J. Student Affairs Committee (Chair Erwin)

- Next meeting: Tuesday, November 8 @ 3:45pm

Senate Representative Report

A. University Planning Council (Chair Moore)

- No report

B. President's Athletic Advisory Committee (Chair Castle)

- We met on October 28. The minutes will be included on the agenda for the Senate meeting on November 29.

C. Academic Computing Policy Advisory Committee (Chair Ford)

- Next meeting: Wednesday, November 16 @ 3pm

D. University Budget Advisory Committee (Secretary Racchini)

- Minutes from the UBAC meeting on Thursday, October 6 can be found in **Appendix C.**

New Business

Adjournment

- The meeting adjourned at 4:39pm.

Respectfully submitted:

Amber N. Racchini

APPENDIX A
University-Wide Undergraduate Curriculum Committee
Co-Chairs Sechrist and Greenawalt
Approved UWUCC section of September 2022 APSCUF Representative Council

FOR INFORMATION:

UWUCC Approved the following courses to be offered via Distance Education:

ARHI 301 - Design History online

FOR ACTION:

1. Corrections

a. Eberly College of Business—Program Revision Correction

Currently Approved Program:

Business for Nonbusiness Majors Minor

The ECOBIT offers, as a joint effort of its departments, ~~a 21~~-credit minor for nonbusiness majors. The program is designed to give nonbusiness majors a general background in business.

Prescribed Liberal Studies:

Mathematics:

MATH 105 - College Algebra **Credits: 3**

or

higher numbered 3 credit MATH Liberal Studies course

Required Courses: 12

ACCT 200 - Foundations of Accounting **Credits: 3**

or

ACCT 201 - Accounting Principles I **Credits: 3**

~~FIN 310—Fundamentals of Finance **Credits: 3**~~

MGMT 310 - Principles of Management **Credits: 3**

MKTG 320 - Principles of Marketing **Credits: 3**

Corrected Program:

~~Business Administration~~ Minor

The ECOBIT offers, as a joint effort of its departments, ~~an 18~~-credit minor for nonbusiness majors. The program is designed to give nonbusiness majors a general background in business.

~~The Business Administration Minor is available to non-business majors (including economics, and hotel, restaurant, tourism, and event management majors).~~

Prescribed Liberal Studies:

Mathematics:

MATH 105 - College Algebra **Credits: 3**

or

higher numbered 3 credit MATH Liberal Studies course

Required Courses: 12

ACCT 200 - Foundations of Accounting **Credits: 3**

or

ACCT 201 - Accounting Principles I **Credits: 3**

~~FIN 300 - Personal Finance **Credits: 3**~~

MGMT 310 - Principles of Management **Credits: 3**

MKTG 320 - Principles of Marketing **Credits: 3**

Other Requirements: 6

Two of the following courses with advisement:

BCOM 321 - Business and Interpersonal Communications **Credits: 3**
 BLAW 235 - Legal Environment of Business **Credits: 3**
 ECON 121 - Principles of Macroeconomics **Credits: 3**
 ECON 122 - Principles of Microeconomics **Credits: 3**
 IFMG 110 - Business Spreadsheet Computing **Credits: 3**
 IFMG 300 - Information Systems Theory and Practice **Credits: 3**
 MGMT 275 - Introduction to Entrepreneurship **Credits: 3**
 MGMT 311 - Human Behavior in Organizations **Credits: 3**
 MGMT 330 - Production and Operations Management **Credits: 3**
 MKTG 321 - Consumer Behavior **Credits: 3**

Total Minor Requirements: 18

Other Requirements: 6

Two of the following courses with advisement:

BCOM 321 - Business and Interpersonal Communications **Credits: 3**
 BLAW 235 - Legal Environment of Business **Credits: 3**
 ECON 121 - Principles of Macroeconomics **Credits: 3**
 ECON 122 - Principles of Microeconomics **Credits: 3**
 IFMG 110 - Business Spreadsheet Computing **Credits: 3**
 IFMG 300 - Information Systems Theory and Practice **Credits: 3**
 MGMT 275 - Introduction to Entrepreneurship **Credits: 3**
 MGMT 311 - Human Behavior in Organizations **Credits: 3**
 MGMT 330 - Production and Operations Management **Credits: 3**
 MKTG 321 - Consumer Behavior **Credits: 3**

Total Minor Requirements: 18

Rationale: When this revision of the minor was approved at the April APSCUF Representative Council Meeting, there were two errors on the proposed side. In the paragraph description it still said 21 credits even though the minor was being reduced from 21 credits to 18 credits. Secondly, FIN 300 - Personal Finance was supposed to be replacing FIN 310 - Fundamentals of Finance. Additionally, over the summer the State System agreed to the title Business Administration Minor. The title before the April change was Business Administration for Non Business Majors Minor.

b. Department of Food and Nutrition—Program Correction

Public Health and Community Nutrition Certificate

Required Courses: 15 (1)

FDNT 145 - Personal Nutrition **Credits: 3**

or

FDNT 212 - Nutrition **Credits: 3**

FDNT 213 - Life Cycle Nutrition **Credits: 3**

FDNT 402 - Community Nutrition **Credits: 3**

FDNT 422 - Public Health Nutrition and Epidemiology **Credits: 3**

PUBH 122 - Foundations of Public Health **Credits: 3**

Controlled Electives: 3 (1)

One course from the following:

FDNT 370 - Human Food Consumption Patterns **Credits: 3**

FDNT 415 - Sustainable Nutrition **Credits: 3**

FDNT 471 - Integrative Nutrition in Complementary and Alternative Healthcare **Credits: 3**

(1) Students must attain a grade of “C” or better in each of these courses.

Rationale: When this program was approved in April by Representative Council the footnote (1) was not in the program. Also earlier footnotes were removed.

c. Department of Kinesiology, Health, and Sport Science—Footnote Correction

Kinesiology, Health and Sport Science/Exercise Science, BS

Currently Approved Footnote:

Proposed Footnote:

(1) Students may take additional internship credits in order to meet certification requirements. An additional 3 credits may be taken for a total of 9 credits.	(1) Students may take an additional 3 credits of internship credits in order to meet certification requirements. An additional 3 credit internship may be taken for a total of 9 credits.
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Rationale: The revisions will add better clarity the statements.

d. Department of English—Text Omitted, Footnote new language not included

Currently Approved Program:

Proposed Program:

English as a Second Language Certificate

English as a Second Language Certificate

ENGL 415 - English Language Study for Teachers

Credits: 3

ENGL 415 - English Language Study for Teachers

Credits: 3

ENGL 424 - Second Language Acquisition **Credits: 3**

ENGL 424 - Second Language Acquisition **Credits: 3**

ENGL 426 - ESL Methods and Materials **Credits: 3**

ENGL 426 - ESL Methods and Materials **Credits: 3**

ENGL 442 - Cross-Cultural Communication **Credits: 3**

ENGL 442 - Cross-Cultural Communication **Credits: 3**

or

or

FNGL 442 - Cross-Cultural Communication **Credits: 3**

FNGL 442 - Cross-Cultural Communication **Credits: 3**

For Teacher Candidates:

For Teacher Candidates:

If students are majoring in an education program that leads to PDE certification, additional requirements apply:

If students are majoring in an education program that leads to PDE certification, additional requirements apply:

- EDUC 493 - ESL Field Experience (**3 credits needed**) (1)
Teacher candidates must take EDUC 493 in order to apply for ESL certification from the state of Pennsylvania. EDUC 493 requires face to face observation and teaching hours in an ESL classroom.

- See requirements leading to teacher certification, titled “3-Step Process for Teacher Education,” in the [College of Education and Communications](#) section of this catalog. These steps must be fulfilled in order to apply for add-on ESL certification.
- EDUC 493 - ESL Field Experience (**3 credits needed**) (1)

Total Certificate Requirements: 12-15

(1) The field experience, EDUC 493, requires 60 hours of direct work with English Language Learners

Teacher candidates must take EDUC 493 in order to apply for ESL certification from the state of Pennsylvania. EDUC 493 requires

(ELLs), a minimum of 30 hours of which must be in an approved public school classroom setting. ~~Students sign up for EDUC 493 in fall. A minimum of 30 hours in the classroom must be completed in the fall.~~ The remaining 30 hours (if the full 60 are not completed ~~in the classroom in fall~~) may be ~~continued into spring~~ if approved by the instructor, program coordinator, and mentor teacher.

face to face observation and teaching hours in an ESL classroom.

- Candidates must maintain a minimum grade of “C” in all certificate courses and a 3.0 cumulative GPA.

Total Certificate Requirements: 12-15

(1) The field experience, EDUC 493, requires 60 hours of direct work with English Language Learners (ELLs), a minimum of 30 hours of which must be in an approved public school classroom setting. The remaining 30 hours (if the full 60 are not completed ~~by the end of the semester~~) may be ~~completed by a later date~~, if approved by the instructor, program coordinator, and mentor teacher.

Rationale: Some of the language was omitted from the teacher candidates section and some of the new language in the footnote was not changed.

f. Department of Communications Media—New Catalog Description Omitted from the News Media Track

The **News Media Track** encourages students to develop writing and production skills needed to work in the news industry. Students in this track will take courses in writing, media law, and global media. Additionally, students will also learn basic production skills. The flexibility of this track allows them to select the production field they wish to pursue.

Rationale: The narrative catalog description was omitted from the April Agenda for the new News Media Track.

2. Department of Art and Design—New Courses, Modification of Prerequisites, Course Title Changes, and a Course Number Change

a. New Courses:

i. ART 201 - Critical Making

Class Hours: 5

Lab/Discussion: 0

Credits: 3

Prerequisite: ART 113

Description: Utilizes hands-on making as a tactic for social reflection and intervention. Advances proficiency in problem solving, collaboration, design thinking and the prototyping process while using multiple applications of digital technology. Creates objects and events situated in public space and applies introductory lessons on entrepreneurship to support innovation.

Rationale: To provide intermediate instruction in digital fabrication technology and civic engagement. These are desirable skills for students in a range of disciplines. This course prepares students to use digital technologies independently in their upper-level courses and provides experience working in a range of public and collaborative settings. It is a 200-level ART studio for BA and BFA students, who must take either 4(BA) or 5(BFA) courses at this level.

ii. ARHI 301 - Design History

Class Hours: 3

Lab/Discussion: 0

Credits: 3

Prerequisite: None

Description: Covers design in architecture, fashion, craft, furniture, interior, textile, graphic arts, and illustration in their social, cultural, economic, political, technical, and aesthetic contexts. Considers materials, technology, and debates informing the configuration of things such as Modernism, gender, race, class and taste, as well as the changing role of the designer, and the effects of shifting lifestyles on patterns of production and consumption.

Rationale: No course dedicated to various aspects of design, including architecture, graphic, interior, furniture etc., in social, historical, technological contexts exists at IUP so the class will fulfill a need in a new BFA in Art Studio/Graphic Design and Illustration Track. It will be part of the core requirements of the new track filling in the historical aspect of design so that students can contextualize the practical component of their work within a greater framework, learn about the importance of past designers to their own creative endeavors, and understand that the past is a rich source of inspiration. The course will also introduce students to contemporary designers. Not only will it serve graphic design and art majors, but it will also be an elective for Art History majors and minors, and students pursuing a BA or BFA in art. The course might interest Interior Design students since part of the class covers interior design and might appeal to other university students.

b. Modifications of Prerequisites:

i. Current Course Title and Prerequisite:

ARED 423 - Community-Based and Museum Art Education

Prerequisite: ARED 215

Proposed Course Title and Prerequisite:

ARED 423 - Community-Based and Museum Art Education

Prerequisite: None

ii. Current Course Title and Prerequisite:

ARED 424 – Special Populations in Art Education

Prerequisite: ARED 215

Proposed Course Title and Prerequisite:

ARED 424 – Special Populations in Art Education

Prerequisite: None

Rationale: We are removing the prerequisite to open the course to Early Childhood Art Education minors as well as other interested related majors.

c. Catalog Description Change and Course Title Change:

Current Catalog Description:

ARED 317 - Art in K-6 Programs

Class Hours: 3

Lab/Discussion: 0

Credits: 3

Prerequisite: Admission to Step 1 of the 3-Step Process

Description: Examines children's artistic development in relation to teaching art in K-6 settings. Explores types of art programs, planning, motivation, content, and evaluation of art lessons for all students in elementary art classes, including those with special needs. Students apply theories and knowledge to the design of instructional curricula, units, and lessons, as well as practice and critique the delivery of instruction.

Proposed Catalog Description:

ARED 317 - Art in PK-6 Programs

Class Hours: 3

Lab/Discussion: 0

Credits: 3

Prerequisite: Admission to Step 1 of the 3-Step Process

Description: Explores children's artistic production in relation to teaching art in PK-6 settings. Identifies types of art programs, planning, motivation, content, and assessment of art experiences for early childhood and elementary learners, including vulnerable populations. Applies theories and knowledge to curriculum design, pedagogy, documentation, and assessment.

Rationale: ARED 317 will become "Art in PK-6 Programs," in alignment with PA certification. The catalog description will be updated to current standards in the field.

d. Catalog Description Change and Course Number and Title Changes

Current Catalog Description:

ARED 322 - Studio Inquiry for K-12 Programs

Prerequisite: ARED 215 (minimum C grade) and art education major

Description: Art processes, media, and techniques suitable for teaching art to elementary and secondary students are examined and researched as modes of learning and creating. A major focus is on developing curricula and pedagogical materials relating to the theory and practice of teaching art, as well as integrating studio experiences with art criticism, art history, and aesthetics. Students apply demonstrated techniques and processes to sample projects and combine these with research into a portfolio for teaching studio art within comprehensive art lessons.

Proposed Catalog Description:

ARED 422 - Studio Inquiry for PK-12 Programs

Rationale: We are revising the ARED 322 course title to correspond with current PA certification language which has changed from "K-12" to "PK-12." We are revising the course description to correspond with the current language in the field of art educator preparation as determined by the National Art Education Association (NAEA) standards for art teacher preparation. We are removing the prerequisite because ARED 215 was removed from our program during our recent Program Revision. We are updating the course number to ARED 422 in alignment with our existing ARED electives. We are changing the course title and description to match current certification parameters and standards in the field and are removing the prerequisite because that course was removed from the program in a recent curricular revision. We are updating the course number to align with existing ARED electives.

3. Department of Nursing and Allied Health Professions—Modification of Prerequisites

a. Current Course Title and Prerequisite:

NURS 211 Fundamentals I Clinical

Prerequisite: Nursing majors only, BIOL 150 grade of “C” or better; CHEM 101, CHEM 102; sophomore standing; or permission

Corequisite: NURS 212 or permission

Proposed Course Title and Prerequisite:

NURS 211 Fundamentals I Clinical

Prerequisite: Nursing majors only; BIOL 150 with a grade of “C” or better; CHEM 103 and CHEM 255, or CHEM 101 and CHEM 102, or CHEM 111 and CHEM 112 sophomore standing; or permission

Corequisite: NURS 212 or permission

b. Current Course Title and Prerequisite:

NURS 212 Fundamentals II Theory

Prerequisite: Nursing majors only, BIOL 150 with a grade of “C” or better, CHEM 101 and CHEM 102; sophomore standing; or permission

Corequisite: NURS 211 or permission

Proposed Course Title and Prerequisite:

NURS 212 Fundamentals II Theory

Prerequisite: Nursing majors only; BIOL 150 with a grade of “C” or better; CHEM 103 and CHEM 255, or CHEM 101 and CHEM 102, or CHEM 111 and CHEM 112; sophomore standing; or permission

Corequisite: NURS 211 or permission

Rationale: The prerequisites CHEM 101 and CHEM 102 have been expanded to include CHEM 103 Introduction to Chemistry for Health Sciences and CHEM 255 Biochemistry for Health Sciences or CHEM 111 or CHEM 112 as other options for students taking NURS 211 and 212.

4. Department of Food and Nutrition—Modification of Prerequisites ~~and Program Revision~~

a. Modification of Prerequisite:

Current Course Title and Prerequisite:

FDNT 402 - Community Nutrition

Prerequisite: FDNT 212

Proposed Course Title and Prerequisite:

FDNT 402 - Community Nutrition

Prerequisite: FDNT 145 or FDNT 212 with a grade of “C” or better

Rationale: The addition of FDNT 145 Personal Nutrition as an acceptable prerequisite is needed to enable students to register, without the administrative burden and inconvenience of departmental permission for override, for this course. Addition of FDNT 145 formalizes approval that has been provided routinely. This change is directly beneficial for students who are Nutrition minors and Public Health and Community Nutrition minors.

- b. [Note that this item (a program revision) was pulled at the request of the department from the agenda before the vote was taken.]

5. Professional Studies in Education—Program Moratorium

Business Education, BSED

Rationale: Business Education, BSED has had low enrollment for several years; additionally, changes in curriculum and faculty availability across campus has created issues in students gaining the core classes required for this major. To focus departmental efforts and resources on expanding certification for IUP's undergraduate population, we request to put the Undergraduate Business Education Program in moratorium for 5 years or more. It is possible that future undergraduate program revisions might allow this program to combine with other undergraduate certification programs. Currently, students interested in earning this certification are encouraged to pursue early admittance to the graduate program which is thriving; in this manner, we are maximizing our resources and still attending to the very critical need for Business Education teachers.

Students currently enrolled as Business Education undergraduates will be supported with curriculum as needed; the main courses that are necessary from our department faculty for this program are BTED 411/412 has been dual-listed with BTED 511/512 previously so as to not require further resources to facilitate coursework.

6. Department of Communication Disorders, Special Education, and Disability Services—Program Moratorium

Disability Services, BS

Rationale: Due to low enrollment, we cannot support this program at this time. Most students who enter into this program are juniors or seniors who change their major or are transfer students (students who were in education but decided that they didn't want to teach). Anticipated Moratorium length is two to four years.

Teachout plans: Since this program was interdisciplinary, the courses offered for this program are mostly in other programs (Human Development and Family Sciences, Special Education), students who are in the program will be able to complete the program. Most courses listed as DISB are cross listed with SPCE but for DISB 440 - Ethical and Professional Behavior and DISB 493 - Internship, the coordinator will try to group students so that they are taking the DISB 440 course soon or individualized instructions (if needed) will be given so that students can complete these requirements.

7. Center for Career and Technical Personnel Preparation—New Program

Career and Technical Teacher Education, AAS

The Career and Technical Professional Studies program offers undergraduate curricula that prepare in-service teachers for career and technical education. Programs may lead to either a Bachelor of Science in Education with certification, an Associate in Applied Science in Career and Technical Teacher Education, or to professional certification only. Program graduates have a broad range of employment opportunities as teachers/trainers in secondary schools, career and technical schools, postsecondary schools, and business and industry.

Certification to teach career and technical education in the commonwealth's secondary schools is issued to individuals who meet statutory requirements, demonstrate occupational/technical proficiency on a nationally standardized occupational competency examination (which includes documenting four years of wage earning experience) and complete 60 credits of the Pennsylvania Department of Education's approved university program.

Certification to serve as a cooperative education teacher-coordinator in the commonwealth's secondary schools can be earned by completing a program of studies tailored to each student's individual background and professional needs. The program prepares individuals for managing industrial cooperative training and school-to-work transitional experiences. For people holding a valid Pennsylvania Instructional Certificate, the program of studies will be individualized based on educational credits earned.

Each program requires completion of the following credits: Bachelor of Science in Education (120cr), Associate in Applied Science (60cr), Secondary School Cooperative Education Teacher/Coordinator Certification (9-13cr), and vocational-technical education certification (60cr).

Career and Technical Teacher Education, AAS

Liberal Studies Requirements as outlined in the Liberal Studies Requirements with the following specifications: **21**

English:

- ENGL 101 - Composition I **Credits: 3**

Humanities: 3

- One course from list **Credits: 3**

Mathematics:

- MATH 151 - Elements of Mathematics I **Credits: 3**

Natural Science: 3-4

- One course, either lab or non-lab **Credits: 3-4**

Social Science:

- PSYC 101 - General Psychology **Credits: 3**

Liberal Studies Elective: 5-6

- EDSP 102 - Educational Psychology **Credits: 3**
- One course from list **Credits: 2-3**

Education Core: 14

- EDEX 301 - Education of Students with Disabilities in Inclusive Secondary Settings **Credits: 2**
- EDEX 323 - Instruction of English Language Learners with Special Needs **Credits: 2**
- EDEX 458 - Transition Assessment and Planning for Youth with Disabilities **Credits: 3**
- EDSP 477 - Assessment of Student Learning: Design and Interpretation of Educational Measures **Credits: 3**
- EDUC 442 - School Law **Credits: 1**
- ETIT 103 - Digital Instructional Technology **Credits: 3**

Major Courses: 25

- VOED 101 - Introduction to Career and Technical Education **Credits: 1**
- VOED 102 - Instructional Planning in the Career and Technical Classroom **Credits: 2**
- VOED 103 - Strategies for Teaching Career and Technical Education **Credits: 3**
- VOED 201 - Making Accommodations for Students with Special Needs in the Career and Technical Classroom **Credits: 1**
- VOED 202 - Industry Linkages for Career and Technical Programs **Credits: 3**
- VOED 203 - Incorporating Reading and Communications Strategies in the Career and Technical Classroom **Credits: 3**
- VOED 301 - Integrating Math and Science in Career and Technical Education **Credits: 3**
- VOED 302 - Career Education in the Career and Technical Classroom **Credits: 3**
- VOED 404 - Research in Career and Technical Education **Credits: 3**
- VOED 405 - Professional Seminar in Career and Technical Education **Credits: 3**

Total Degree Requirements: 60

Rationale: The students Vocational-Technical Education Certification program must complete 60 credits to earn Pennsylvania Department of Education (PDE) career and Technical Instruction II Certification. We would like them to be able to earn a degree with those 60 credits. At present, they earn these credits and most leave the university with a PDE certification but nothing from the university. Some continue on to complete our Bachelor of Education, and then on to our Administrative and/or Master of Education program. It would benefit the students as well as the university for them to earn a degree and be considered completers! This Associate in Applied Science in Career and Technical Teacher Education would then articulate into our Bachelor of Science in Vocational Education.

8. Liberal Studies and UWUCC Approved the following:

ARHI 301 - Design History as a Liberal Studies Elective in the categories of Global Citizenship, Information Literacy, and Oral Communication.

Do you know outstanding IUP professors and staff?

Why not reward them?



Awards recognizing excellence in the following categories:

Teaching:	Faculty whose teaching is innovative and effective
Creative Arts:	Faculty who excel in literary, visual, and performing arts
Service:	Faculty who have demonstrated distinguished service to the university
Research:	Faculty who are engaged in significant research
Staff Service:	Staff members who demonstrate commitment to students and Collaboratively engage with faculty and/or other staff members

All faculty and staff are eligible for nomination, provided they have completed five years of professional service at IUP and have not won in the same category within five years.

**ANYONE can nominate a deserving IUP
community member.**
(Self-nominations welcome)

DEADLINE:

The deadline for the ONE PAGE nomination form is Friday December 9, 2022 by 5 p.m.

Please submit your nomination electronically to Dr. Timothy A. Paul, tpaul@iup.edu.
You may submit either a word document or pdf file. Only electronic forms will be accepted.

Dr. Paul can be reached with questions at (724) 357-4403 or tpaul@iup.edu

Nomination forms are available at this [link](#)

UNIVERSITY SENATE AWARDS GENERAL

CRITERIA & SUPPORTING MATERIALS

(Updated May 2018)

Candidates must have completed 5 years of service with IUP to submit an application. You may not have won the Senate Award in the category you are submitting within the last 5 years. Each candidate must submit a one-page Personal Statement describing his/her qualifications for the Senate award as well as a Vita focusing on the most recent five years electronically. Candidates may only submit in one category per year. Any applications that are not complete will not be considered. Electronic submissions of the entire package will only be accepted. All application packages should also include a Table of Contents for the supporting materials addressed below:

TEACHING: Submit a maximum of three (3) examples in any of the categories below. Applications can and should address as many categories as appropriate, but you should choose only your 3 strongest examples for submission in each category. While the strongest applications are likely to address more than one category, please note that it is not necessary to address every category. Application may be up to 25 pages long plus the two most recent semesters of student evaluations must be included (not included in the 25 page count). Also excludes Vita and Bio from 25 page count.

- * Syllabi
- * Innovative Teaching Strategies
- * Innovative Assessment Strategies
- * Advisement/Mentoring (Chair or Dean's letters are recommended)
- * Professional Memberships
- * Honors/Awards
- * Letters of Support

RESEARCH: Submit a maximum of three (3) examples in any of the categories below. Applications can and should address as many categories as appropriate, but you should choose only your 3 strongest examples for submission in each category. While the strongest applications are likely to address more than one category, please note that it is not necessary to address every category. 25 pages maximum. Citations suffice. Also excludes Vita and Bio from 25 page count. Actual published pieces are not required in the application packet.

- * Publications (Peer Reviewed, Scholarly, Acceptance Rate)
- * Presentations (International, National, Regional, State, Local)
- * Honors / Awards
- * Letters of Support
- * Editorships
- * Grants
- * Mentoring

SERVICE: Submit a maximum of three (3) examples in any of the categories below. Applications can and should address as many categories as appropriate, but you should choose only your 3 strongest examples for submission in each category. While the strongest applications are likely to address more than one category, please note that it is not necessary to address every category. 25 pages maximum. Also excludes Vita and Bio from 25 page count.

- | | |
|-------------------|---------------------------|
| * University-wide | * Leadership Roles |
| * College | * Founder of New Programs |
| * Department | * Honors / Awards |
| * Community | * Letters of Support |
| * National | * State |

CREATIVE ARTS: Submit a maximum of three (3) examples in any of the categories below. Applications can and should address as many categories as appropriate, but you should choose only your 3 strongest examples for submission in each category. While the strongest applications are likely to address more than one category, please note that it is not necessary to address every category. 25 pages maximum. Also excludes Vita and Bio from 25 page count.

- | | |
|---------------------|----------------------|
| * Works | * External Reviews |
| * Exhibitions/Shows | * Letters of Support |
| * Honors/ Awards | |

STAFF SERVICE: Submit a maximum of three (3) examples in any of the categories below. Applications can and should address as many categories as appropriate, but you should choose only your 3 strongest examples for submission in each category. While the strongest applications are likely to address more than one category, please note that it is not necessary to address every category. 25 pages maximum. Also excludes Vita and Bio from 25 page count.

- | | |
|---|---------------------------|
| * University-wide | * Leadership Roles |
| * Department | * Founder of New Programs |
| * Service to Students | * Honors / Awards |
| * Community | * Letters of Support |
| * Collaboration with other staff members and/or faculty | |

Awards will be given at the committee's discretion. All candidates nominated for awards will be asked to supply the following information electronically by 5:00 pm, Friday February 3, 2023.

- * A one-page personal statement
- * Current Vita/Resume focusing on the most recent 5 years (Plus, a 500 Word Bio) Also excludes Vita and Bio from 25 page count.
- * Table of Contents
- * Documentation/Supportive Materials (25 pages maximum)

Questions about nominations, forms, and emailed submissions should be directed to Dr. Tim Paul (724) 357-4403 or tpaul@iup.edu.

NOMINATION FORM FOR SENATE *Distinguished Faculty Awards*

I nominate _____, a member of the
_____ (Department/Office)

in one of the following categories (please check only one):

- ____ **Teaching:** Faculty whose teaching is innovative and effective
- ____ **Creative Arts:** Faculty who excel in literary, visual, and performing arts
- ____ **Service:** Faculty who have demonstrated distinguished service to the university
- ____ **Research:** Faculty who are engaged in significant research
- ____ **Staff Service:** Staff members who demonstrate commitment to students and collaboratively engage with faculty and other staff members

Your Name: _____ Date: _____

Your Address: _____

Your Phone #: _____ Email: _____

Nominee's Name: _____

Nominee's Address: _____

Nominee's Phone #: _____ **Email:** _____

NOTE:

1. All nominations (this form) must be received by the committee chair, Tim Paul via email at tpaul@iup.edu by **5:00 pm, December 9, 2022**. Submit this form by email as a pdf or word attachment. ***Electronic submissions only.***
2. Faculty may be **self-nominated** or be nominated by another faculty member, administrator, staff person, alumna/alumnus, or student.
3. All candidates nominated for awards will be asked to supply the following information by **5:00 pm, February 3, 2023:**
 - a) A one-page personal statement (electronically)
 - b) Current Vita/Resume focusing on the most recent 5 years (electronically)
 - c) 500 Word bio
 - d) Table of Contents (electronically)
 - e) Documentation/Supportive Materials as described in the General Criteria document (electronically – 25 pages maximum)
4. Questions about nominations, forms, and emailed submissions should be directed to Dr. Tim Paul at (724) 357-4403 or tpaul@iup.edu

University Budget Advisory Committee Meeting

Thursday, October 6, 2022

1:00 p.m.–2:30 p.m.

Join from PC, Mac, iOS or Android:

<https://iupvideo.zoom.us/j/92066931244>

Or join by phone:

+1 309 205 3325 (US Toll) or +1 312 626 6799 (US Toll)

Meeting ID: 920 6693 1244

Introductions-Balint/Fitzsimons

Discussion

- **CPP (version 10b) Submittal (September 28, 2022 version) – Review highlights of final version of CPP submitted in September 2022 – 30 minutes – Dr. Fitzsimons, Jodie Cadile**
 - **Interactive Discussion with full group**
 - **Cash position and how that relates to CPP**
 - **Potential next steps for this complex work**
 - **Consulting contracts review – identifying workgroup and timeline**
 - **Review of Designated account structure**
 - **Staffing reviews**
 - **Other**
- **CPP Part B – Submittal due October 7, 2022 – Dr. Luetkehans – 15 minutes**
- **Tuition Model and Pricing Workgroup Status Report – Dr. Fitzsimons – 5 minutes**

Reports

- **President's Report – Dr. Michael Driscoll – 15 minutes**
- **Enrollment Report – Dr. Patti McCarthy – 10 minutes**
- **Housing Status Report – Dr. Thomas Segar – 5 minutes**

Closing Comments – 5 minutes

Next Meeting

- **November 3, 2022 (1:00 p.m. – 2:30 p.m.)**

Future Meetings

- **December 1, 2022 (1:00 p.m. – 2:30 p.m.)**

Adjournment



Comprehensive Program Plan - CPP

(Version 10b Submitted 9-28-22)

Status Update and Discussion with UBAC



UBAC
October 6, 2022

Executive Summary and Highlights

- We have been working towards financial sustainability since January 2020 and have made significant progress.
- The 2023-24 CPP Progress Report (V10b) was submitted to the Office of the Chancellor on September 28, 2022.
- **Changes from what UBAC has seen from the previous presentation for CPP includes updates in enrollment, the board approved metrics, and final narrative text, tables, and documents.**
- Updated enrollment projections showed that headcount enrollment and credit hour actuals were lower than the projections submitted a year ago, in September 2021, to the System Office.
- 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.

Enrollment

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.

CPP Changes since September's UBAC Meeting

- In order to achieve a balanced budget, IUP implemented personnel targets by net attrition based on historical turnover by bargaining unit.
- This will mean we will have to change how we do business.
- Through net attrition it is expected to meet the required student/faculty ratio by FY2024-25.
- Operating budget reductions were also implemented including utility savings and a review of the university's consulting contracts which is anticipated to result in savings.
- 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.

CPP Enrollment and Revenue Changes

	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

- **Revenue:** The combination of changes in the State System tuition rate assumptions (1% versus flat), the discontinuation of the per-credit model, which was anticipated to result in an est. potential decrease of over \$8 million, and updated enrollment projections resulted in \$14 million less in tuition revenue than projected last September for the current fiscal year.

CPP Financial Overview – E&G and Auxiliary

Financial Overview Chart

	(\$ in Millions)							
	ACTUAL	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	13.0		7.1		0.0	
One-Time COVID Funds <i>(revenue recognition adjustment)</i>	0.0	0.0	n/a		n/a		n/a	
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	\$2.9	\$4.5	(\$8.5)	-289.6%	(\$7.7)	-9.5%	(\$7.7)	-0.4%
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%

CPP Financial Overview – E&G

E&G Chart

(\$ in Millions)

	ACTUAL	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	13.0		7.1		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	\$0.0		(\$0.0)		\$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%

CPP Financial Overview - Auxiliary

Auxiliary Chart

	(\$ in Millions)							
	ACTUAL	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%

Next Steps

- We will be involving UBAC, COT, and others in assisting to further identify how we can balance the short-term and longer-term budget, with the likelihood of the one-time funds needing to be a partial solution in the first two years.
- We are forming a small workgroup to work on **reviewing consultant contracts** with the goal of reducing # of and dollars spent on consultants
 - Asking for any UBAC volunteers?
- We will be bringing a report and recommendation for **Summer Utilities Pilot Program** – recommendations will entail consideration for winter, next summer, and ongoing recommendations regarding best practices, etc.

Fall 2023 Merit Scholarship Awards

- Renewable scholarships awarded to new, first-time, undergraduate students, and new, transfer students.
- Scholarship amounts are remaining at the fall 2022 levels.
 - The anticipated expenditures for fall 2022, fall 2023, and fall 2024 have been built into the current CPP.
 - We are currently assessing any rollover from current and previous years' scholarship budget allocations to determine if there are remaining funds available to assist with the E&G budget.



Next Steps

Reviewing Staffing levels:

- **Net attrition targets** were built into the CPP V10b for each employee group based on historical turnover.
- Faculty net attrition targets equated to 25.7 FTE and \$3.9 million over the three-year period.
- Non-Faculty net attrition targets equated to 119.7 FTE and \$12.6 million over the three-year period.
- We anticipate net attrition to vary between bargaining units as compared to the targets set.
- The above targets are attainable but also significant and will change how we do business.

Next Steps

- We will begin work on how to meet the targets for employee reductions via net attrition by analyzing such data as:
 - Reviewing other universities' organizational structures (both within PASSHE and outside of PASSHE)
 - Understanding workload, types of duties, needs for certain types of employees across the university and understand where gaps may be
 - Comps and industry data on # of and level of employees within certain classifications comparing IUP to other colleges of similar size and mission
 - Other relevant data to provide information for making decisions as we move forward with this complex work
- We will work with respective unions and others, as appropriate, gather input and discuss these matters with them as we think about various options.
- This work will be time sensitive as we have to make timely decisions as vacancies occur and we also need to ensure students are being served well.
- We will begin a project to reconsider work processes institution-wide, systematically looking for opportunities to eliminate silos and duplication of effort and to simplify processes for ourselves, and more importantly, for our students. This will include looking at how work is currently being performed.

Thank you

IUP

Comprehensive Planning Narrative Indiana University of Pennsylvania

**As submitted
September 16, 2022**
Resubmitted September 28, 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
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers			\$2.9	\$4.5		(\$8.5)	-289.6%	(\$7.7)	-9.5%
Total Estimated Unrestricted Net Assets			\$76.6	\$80.0		\$59.2	-26.0%	\$45.2	-23.7%
Total Estimated End of Year Cash Balance			\$81.7	\$84.0		\$63.2	-24.7%	\$49.2	-22.2%
Annualized FTE Enrollment			8,896.27	8,028.19		7,649.20	-4.7%	7,648.84	0.0%
Fall FTE Student/Fall FTE Faculty Ratio		19.2	15.4	17.0		17.7		18.6	
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 (V10)—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 (V10), 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 (V10). 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>]

Identifying strategic goals within major strategy categories

Strategy Categories (Check all that apply):		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">x</td> <td style="width: 50%;">Student Success</td> <td style="width: 10%; text-align: center;">x</td> <td style="width: 30%;">Financial Sustainability</td> </tr> <tr> <td style="text-align: center;">X</td> <td>Affordability</td> <td></td> <td>Academic Program Array</td> </tr> <tr> <td style="text-align: center;">x</td> <td>Diversity/Equity/Inclusion</td> <td></td> <td>Workforce</td> </tr> </table>		x	Student Success	x	Financial Sustainability	X	Affordability		Academic Program Array	x	Diversity/Equity/Inclusion		Workforce
x	Student Success	x	Financial Sustainability												
X	Affordability		Academic Program Array												
x	Diversity/Equity/Inclusion		Workforce												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">New</td> <td style="width: 10%; text-align: center;">x</td> </tr> <tr> <td>Continuing</td> <td style="text-align: center;">x</td> </tr> </table>	New	x	Continuing	x											
New	x														
Continuing	x														
Strategic Goal:	Be a student-centered university.														
Strategic Goal(s) description and populations impacted:															
<ol style="list-style-type: none"> 1. The 2020-25 university strategic plan continues to provide a framework for a culture to enhance the student experience by fostering exceptional student centeredness. To help accomplish this task, 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 would address the five major impact areas: IUP Readiness, Academic Success, Finding and Creating Community, Mental Health and Well-being, and Post-IUP Success. 2. 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. 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. 3. As an affordability 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. 4. Renewable, merit scholarship awards were increased for the 2022-23 academic year. IUP has invested over \$16M in support of student scholarships. 5. A workgroup has been established, co-chaired by the vice presidents for Administration and Finance and Enrollment Management, and made up of staff, faculty, and students to review all aspects of affordability for our students. A result of this work was that IUP proposed, and was subsequently approved by the Board of Governors (March 2, 2022), to change our pricing structure for in-state, undergraduate students from a per-credit pricing model to the Board-approved tuition pricing. This change has reduced the cost of attendance for these students and promotes students enrolling in more credits per semester (if academically advisable). Not only does this allow students to take more credits for a lower price, it will help students graduate in a more timely fashion as a result of the higher credit loads. The workgroup that proposed this change is also undergoing a review of all student fees, out of state, undergraduate pricing, and graduate pricing. 															
Anticipated/Achieved student success, DEI, or financial sustainability outcomes:															

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.

Strategy Categories (Check all that apply): <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														
Strategic Goal:	Change IUP's culture to embrace and promote diversity, equity, and inclusion.																
Strategic Goal(s) description and populations impacted:																	
<ol style="list-style-type: none"> (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. (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. (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. (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. 																	
Anticipated/Achieved student success, DEI, or financial sustainability outcomes:																	

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
		X	Affordability		Academic Program Array
		X	Diversity/Equity/Inclusion		Workforce
Strategic Goal:		Be a student-centered university.			
Strategic Goal(s) description and populations impacted:					
<p>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.</p>					
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:					
<p>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.</p>					
Anticipated/Achieved student success, DEI, or financial sustainability outcomes:					
<p>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.</p>					
Strategy funding and resources:					
<p>E& G funds were used to cover the cost of the \$1,000 housing scholarship.</p>					
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	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	13.0		7.1		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	(\$8.5)	-289.6%	(\$7.7)	-9.5%	(\$7.7)	-0.4%
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	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	13.0		7.1		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	\$0.0		(\$0.0)		\$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 (V10), 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

	ACTUAL		PROJECTED					
	FY 2020-21	FY 2021-22	FY 2022-23	% Change	FY 2023-24	% Change	FY 2024-25	% Change
(\$ in Millions)								
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.

1. 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.
2. 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 meal 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		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**START PAGE****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

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 FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Projected FY 2023-24	Projected FY 2024-25	Variance: Actual FY 2020-21/ FY 2021-22		Variance: Current/Prior (Actual FY 2021-22)		Variance: Request/Current		Variance: 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%

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Indiana University of Pennsylvania
Optional Enrollment Projections

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

		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

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						Variance:		Variance:		Variance:		Variance:						
						Actual FY 2020-21/ FY 2021-22		Current/Prior (Actual FY 2021-22)		Request/Current		Future/Request						
						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)	-2.2%
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	n/a
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)	-2.2%
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	0.0%
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	0.0%
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	n/a
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)	-10.8%
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)	-10.8%
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)	-13.9%
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)	-13.9%
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)	-8.2%
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)	-8.2%
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)	-11.9%
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)	-11.9%
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)	-6.2%
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)	-6.2%
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	n/a
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	n/a
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	n/a
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	0.0%
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	0.0%
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	0.0%
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	0.0%
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	0.0%
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	0.0%
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	0.0%
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	0.0%
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	0.0%
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	0.0%
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)	-6.1%
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	0.0%
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)	-11.0%
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)	-6.1%

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	Actual FY 2020-21 Prior Year	Actual FY 2021-22 Prior Year	Projected FY 2022-23 Current Year	Projected FY 2023-24 Request Year	Projected FY 2024-25 Future Year	Variance: Actual FY 2020-21/ FY 2021-22		Variance: Current/Prior (Actual FY 2021-22)		Variance: Request/Current		Variance: Future/Request	
						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	0.0%
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	0.0%
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	n/a
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	0.0%
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	0.0%
Nonrepresented													
Budgeted FTE						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Actual FTE or FTE, Net of Turnover						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
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	0.0%
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	0.0%
Other													
Budgeted FTE						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Actual FTE or FTE, Net of Turnover						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
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	0.0%
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	0.0%
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	0.0%
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	0.0%
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	n/a
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)	-10.0%
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)	-10.0%
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)	-13.7%
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)	-13.7%
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)	-7.2%
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)	-7.2%
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)	-11.9%
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)	-11.9%
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)	-5.8%
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)	-5.8%

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 Prior Year	FY 2021-22 Prior Year	FY 2022-23 Current Year	FY 2023-24 Request Year	FY 2024-25 Future Year	Variance: Prior/Prior		Variance: Current/Prior		Variance: Request/Current		Variance: Future/Request	
						Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
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	0.0%
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	0.0%
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	0.0%

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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	\$4,801,041	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

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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	(\$8.5)	-289.6%	(\$7.7)	-9.5%	(\$7.7)	-0.4%	
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	17.7		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.

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.

Financial Overview Chart

	(\$ in Millions)							
	ACTUAL	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	13.0		7.1		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	(\$8.5)	-289.6%	(\$7.7)	-9.5%	(\$7.7)	-0.4%
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%

E&G Chart

	(\$ in Millions)							
	ACTUAL	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	13.0		7.1		0.0	
One-Time COVID Funds <i>(revenue recognition adjustment)</i>	0.0	0.0	n/a		n/a		n/a	
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	\$3.7	\$9.9	\$0.0		(\$0.0)		\$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%

Auxiliary Chart

	(\$ in Millions)							
	ACTUAL	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%

Unrestricted Net Assets Chart

	(\$ in Millions)							
	Actual		Actual		Projected		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	
Estimated End of Year Balance in Net Assets/Total Expenses								
Estimated Minimum Reserves	159	173	n/a		n/a		n/a	
Unrestricted cash*365/total unrestricted expenses								

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	0	0	0	0
Lost Auxiliary Student Fee Revenues From Reduced Occupancy (enter as a negative)		(6,944,367)			(6,944,367)					0	0	(6,944,367)	0	0	(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)	n/a	n/a	n/a	n/a	0	0	(5,773)	(2,464,459)	0	(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	n/a	n/a	n/a	n/a	0	0	0	0	0	0
COVID Testing		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	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	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	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Other Operational Savings (e.g., utilities, travel) (enter as negative)					0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Capital Expenditures					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	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	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Technology to Support Remote Learning/Working					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	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Other Operational Savings (e.g., utilities, travel) (enter as negative)					0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Capital Expenditures					0	n/a	n/a	n/a	n/a	0	0	0	0	0	0
All Other Operating Expenses					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	0	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	0	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 Workbook
Indiana University of Pennsylvania
Housing Occupancy Rates

This tab only needs to be completed by universities that are projecting less than 70% housing occupancy in any year within the planning period and only applies to university-owned housing and housing with master leases with the State System. To complete this tab, universities should copy their respective portion of housing information provided in Columns B – M of the Housing Reference Data tab to columns B – M in this tab. In columns O – Q, each university should provide their projected average occupancy rates 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 should be copied and pasted into the CPP Narrative Document, and the narrative should include a description of the university's plan to address these low-housing occupancy circumstances.

UNIV	Building Name	University Owned / Private	On Campus/ Off Campus	Maximum Capacity	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	Total University/Affiliate Outstanding Bond Principal as of June 30, 2022 ¹	Fall 2021	Fall 2022	Fall 2023	Fall 2024
IN	Suites on Maple East	Private	On Campus	362	362	329	220	61%	67%			220	304	304	304
	Ruddock Hall	Private	On Campus	370	370	340	262	71%	77%	\$60,175,000		262	275	275	275
	Northern Suites	Private	On Campus	380	380	362	279	73%	77%			279	315	315	315
	Suites on Pratt	Private	On Campus	364	364	318	204	56%	64%	\$58,445,000		204	150	150	150
	Wallwork Hall	Private	On Campus	714	714	669	506	71%	76%		\$199,268,783	506	510	460	460
	Putt Hall	Private	On Campus	372	372	337	263	71%	78%	\$38,644,223		263	260	260	260
	Delaney Hall	Private	On Campus	374	374	338	0	0%	0%			0	0	0	0
	Stephenson Hall	Private	On Campus	592	592	527	432	73%	82%	\$37,416,977		432	450	416	416
	Punxsutawney Living Center	Owned	On Campus	180	180	180	63	35%	35%	\$4,587,583		63	65	65	65
	Whitmyre Hall	Owned	On Campus	198	198	198	0	0%	0%	\$0		0	0	84	84
												0			
												0			
												0			
												0			
IN Overall Occupancy Rate												57.1%	59.6%	59.6%	59.6%
Total Outstanding Bond Principal as of June 30, 2022				3906	3906	3598	2229			\$199,268,783	\$199,268,783				

¹ Outstanding principal amounts are for the original construction bonds; amounts do not include any bonds for housing renovations totaling approximately \$24M.

Covid Gap 1369
Normal Gap 1677

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	4,216,000	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 (<i>charged to all students</i>)	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 (<i>course- or program-specific</i>)								
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	0	0 n/a	0	0 n/a	0	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: 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 \$ %
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	22,412	23,175	(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	-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%	1,855,407	(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	1,649,335	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: 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	
				\$	%		\$	%		\$	%
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	n/a		0	n/a		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	n/a		0	n/a		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	n/a		0	n/a		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	50,513	42,249	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	n/a		0	n/a		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	6,000	6,376	229	3.8%	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	572	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	47,320	(4,517)	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	25,010	24,274	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%

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 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	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			13,026,183	13,026,183 n/a	7,107,130	(5,919,053) -45.4%		(7,107,130) -100.0%
REVENUES & USE OF SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	\$3,724,847	\$9,938,251	\$0		(\$1)		\$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	\$3,724,847	\$9,938,251	\$0		(\$1)		\$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: 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 \$ %	
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%

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

AUXILIARY FUND

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Prior Year to Current Year \$	%	Request Year FY 2023-24	Current Year to Request Year \$	%	Future Year FY 2024-25	Request Year to Future Year \$	%
REVENUE											
409 Other Mandatory Student Fees	\$0			\$0	n/a		\$0	n/a		\$0	n/a
410 Nonmandatory Student Fees	0			0	n/a		0	n/a		0	n/a
411 Scholarship Discounts & Allow. (enter as negative)	0	(4,617)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.5 Student Bad Debt Expense (enter as negative)	0		n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.8 COVID-19 Refunds (enter as negative)	(1,883)		n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
414 Federal Appropriations	0			0	n/a		0	n/a		0	n/a
421 Gov't Grants & Contracts-Federal	0			0	n/a		0	n/a		0	n/a
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	6,944,380			0	n/a		0	n/a		0	n/a
422 Gov't Grants & Contracts-State	0			0	n/a		0	n/a		0	n/a
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	0			0	n/a		0	n/a		0	n/a
431 Gifts	0			0	n/a		0	n/a		0	n/a
451 Endowment Income	0			0	n/a		0	n/a		0	n/a
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	0.0%
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	0.0%
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	3.0%
469 Sales and Services	101,134	216,986	150,000	(66,986)	-30.9%	150,000	0	0.0%	150,000	0	0.0%
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	0.0%
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	0.3%

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

Indiana University of Pennsylvania

AUXILIARY FUND

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Prior Year to Current Year \$	%	Request Year FY 2023-24	Current Year to Request Year \$	%	Future Year FY 2024-25	Request Year to Future Year \$	%
PERSONNEL EXPENDITURES											
Faculty 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
511 Faculty Summer School Pay	0			0	n/a		0	n/a		0	n/a
512-513 Other Faculty Pay	0			0	n/a		0	n/a		0	n/a
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	0			0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation	0			0	n/a		0	n/a		0	n/a
550-550.1 Retirement Contributions - SERS	0			0	n/a		0	n/a		0	n/a
551-551.1 Retirement Contributions - PSERS	0			0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP	0			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
562-562.1 Annuitants' 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, Faculty Compensation	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
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	1.0%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
513 Other	2,668	709	1,745	1,036	146.1%	1,745	0	0.0%	1,745	0	0.0%
520-521 Overtime	55,920	41,074	48,497	7,423	18.1%	48,497	0	0.0%	48,497	0	0.0%
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	0.0%
532 Disaster Leave	2,726	4,638	3,682	(956)	-20.6%	3,682	0	0.0%	3,682	0	0.0%
540-541 Social Security	122,907	97,658	98,147	489	0.5%	99,983	1,836	1.9%	100,958	975	1.0%
542-543 Unemployment and Workers' Compensation	8,864	10,571	10,600	29	0.3%	10,770	170	1.6%	10,875	105	1.0%
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)	-2.1%
551-551.1 Retirement Contributions - PSERS	10,553	6,686	6,578	(108)	-1.6%	6,829	251	3.8%	7,013	184	2.7%
552-557 Retirement Contributions - ARP	27,032	18,613	20,598	1,985	10.7%	20,926	328	1.6%	21,187	261	1.2%
558 Employees' Disability and Group Life Insurance	3,973	3,056	3,086	30	1.0%	3,122	36	1.2%	3,152	30	1.0%
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	520,775	411,607	420,256	8,649	2.1%	428,207	7,951	1.9%	435,347	7,140	1.7%
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	4.8%
563 PSERS Healthcare Premium Assistance	266	166	168	2	1.2%	173	5	3.0%	176	3	1.7%
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	0.0%
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	1.0%
Nonrepresented Compensation											
501 Salaries	\$675,470	\$659,484	\$672,206	\$12,722	1.9%	\$675,804	\$3,598	0.5%	\$681,240	\$5,436	0.8%
502 Wages	0	2,944	2,944	0	0.0%	2,944	0	0.0%	2,944	0	0.0%
513 Other	12,000	2,651	0	(2,651)	-100.0%	0	0	n/a	0	0	n/a
520-521 Overtime	428	0	428	428	n/a	428	0	0.0%	428	0	0.0%
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	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	50,029	52,971	53,786	815	1.5%	54,106	320	0.6%	54,541	435	0.8%
542-543 Unemployment and Workers' Compensation	3,590	5,981	6,061	80	1.3%	6,090	29	0.5%	6,133	43	0.7%
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)	-2.3%
551-551.1 Retirement Contributions - PSERS	3,232	3,052	3,052	0	0.0%	3,052	0	0.0%	3,052	0	0.0%
552-557 Retirement Contributions - ARP	33,721	33,515	35,259	1,744	5.2%	35,456	197	0.6%	35,754	298	0.8%
558 Employees' Disability and Group Life Insurance	1,009	924	924	0	0.0%	923	(1)	-0.1%	924	1	0.1%
560 Employees' H/W Fund	6,565	5,896	5,896	0	0.0%	5,944	48	0.8%	6,006	62	1.0%
561 Employees' Hospitalization Insurance	88,811	84,846	85,743	897	1.1%	87,706	1,963	2.3%	90,070	2,364	2.7%
562-562.1 Annuitants' Hospitalization	34,718	28,674	29,431	757	2.6%	30,070	639	2.2%	30,822	752	2.5%
563 PSERS Healthcare Premium Assistance	71	80	0	(80)	-100.0%	0	0	n/a	0	0	n/a
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	0.0%
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	0.7%

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

Indiana University of Pennsylvania

AUXILIARY FUND

Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Prior Year to Current Year \$	%	Request Year FY 2023-24	Current Year to Request Year \$	%	Future Year FY 2024-25	Request Year to Future Year \$	%
SCUPA Compensation											
501 Salaries	\$425,825	\$308,518	\$317,213	\$8,695	2.8%	\$326,950	\$9,737	3.1%	\$334,096	\$7,146	2.2%
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	1,279	2,877	2,877	0	0.0%	2,877	0	0.0%	2,877	0	0.0%
530-531 Sick and Annual Leave Payouts	30,225	0	15,113	15,113	n/a	15,113	0	0.0%	15,113	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	34,034	23,121	23,587	466	2.0%	24,293	706	3.0%	24,826	533	2.2%
542-543 Unemployment and Workers' Compensation	3,593	2,507	2,552	45	1.8%	2,630	78	3.1%	2,686	56	2.1%
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)	-5.1%
551-551.1 Retirement Contributions - PSERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a
552-557 Retirement Contributions - ARP	26,324	19,057	19,547	490	2.6%	20,068	521	2.7%	20,517	449	2.2%
558 Employees' Disability and Group Life Insurance	952	618	618	0	0.0%	616	(2)	-0.3%	618	2	0.3%
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	95,779	61,499	63,252	1,753	2.9%	65,062	1,810	2.9%	67,116	2,054	3.2%
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	6.8%
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a	0	0	n/a	0	0	n/a
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	0.0%
Sub-Total, SCUPA Compensation	\$715,035	\$485,363	\$519,412	\$34,049	7.0%	\$534,571	\$15,159	2.9%	\$544,247	\$9,676	1.8%
Other Compensation											
501 Salaries	\$16,122	\$16,933	\$17,579	\$646	3.8%	\$17,862	\$283	1.6%	\$18,289	\$427	2.4%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
510 Student Employment	105,713	131,793	131,793	0	0.0%	131,793	0	0.0%	131,793	0	0.0%
513 Other	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	1,457	1,906	1,906	0	0.0%	1,906	0	0.0%	1,906	0	0.0%
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	2,232	2,306	1,245	(1,061)	-46.0%	1,258	13	1.0%	1,290	32	2.5%
542-543 Unemployment and Workers' Compensation	141	150	141	(9)	-6.0%	143	2	1.4%	146	3	2.1%
550-550.1 Retirement Contributions - SERS	6,470	7,013	6,810	(203)	-2.9%	6,840	30	0.4%	6,441	(399)	-5.8%
551-551.1 Retirement Contributions - PSERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a
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	36	36	36	0	0.0%	36	0	0.0%	36	0	0.0%
560 Employees' H/W Fund	290	283	283	0	0.0%	291	8	2.8%	301	10	3.4%
561 Employees' Hospitalization Insurance	3,992	4,489	4,629	140	3.1%	4,934	305	6.6%	5,301	367	7.4%
562-562.1 Annuitants' Hospitalization	1,416	1,353	1,470	117	8.6%	1,569	99	6.7%	1,686	117	7.5%
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a	0	0	n/a	0	0	n/a
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	0.0%
Sub-Total, Other Compensation	\$687,610	\$576,057	\$645,660	\$69,603	12.1%	\$646,400	\$740	0.1%	\$646,957	\$557	0.1%
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	1.1%
502 Wages	0	2,944	2,944	0	0.0%	2,944	0	0.0%	2,944	0	0.0%
510 Student Employment	105,713	131,793	131,793	0	0.0%	131,793	0	0.0%	131,793	0	0.0%
511 Faculty Summer School Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
512-513 Other Pay	14,668	3,360	1,745	(1,615)	-48.1%	1,745	0	0.0%	1,745	0	0.0%
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	59,084	45,857	53,708	7,851	17.1%	53,708	0	0.0%	53,708	0	0.0%
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	0.0%
532 Disaster Leave	2,726	4,638	3,682	(956)	-20.6%	3,682	0	0.0%	3,682	0	0.0%
540-541 Social Security	209,202	176,056	176,765	709	0.4%	179,640	2,875	1.6%	181,615	1,975	1.1%
542-543 Unemployment and Workers' Compensation	16,188	19,209	19,354	145	0.8%	19,633	279	1.4%	19,840	207	1.1%
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)	-2.5%
551-551.1 Retirement Contributions - PSERS	9,738	9,630	9,630	(108)	-1.1%	9,881	251	2.6%	10,065	184	1.9%
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	1.3%
558 Employees' Disability and Group Life Insurance	5,970	4,634	4,664	30	0.6%	4,697	33	0.7%	4,730	33	0.7%
560 Employees' H/W Fund	6,855	6,179	6,179	0	0.0%	6,235	56	0.9%	6,307	72	1.2%
561 Employees' Hospitalization Insurance	709,357	562,441	573,880	11,439	2.0%	585,909	12,029	2.1%	597,834	11,925	2.0%
562-562.1 Annuitants' Hospitalization	276,504	157,352	157,513	161	0.1%	226,542	69,029	43.8%	237,139	10,597	4.7%
563 PSERS Healthcare Premium Assistance	337	246	168	(78)	-31.7%	173	5	3.0%	176	3	1.7%
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	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	0.9%
Anticipated savings from turnover (should be a negative number)	n/a	n/a		\$0	n/a		\$0	n/a		\$0	n/a
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	0.9%

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

Indiana University of Pennsylvania

AUXILIARY FUND

Minor
Objects

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

	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 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
Fees (405-410, 411.8)	(1,883)	0	0	0	n/a	0	0	n/a	0	0	n/a
State Appropriation (412)	n/a	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	0.3%
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	0.0%
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	0.3%
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	1.0%
Incremental Benefits (540-557)	885,603	726,757	731,051	4,294	0.6%	739,798	8,747	1.2%	731,982	(7,816)	-1.1%
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	2.7%
Educational Benefits (597-599)	598,966	449,729	525,061	75,332	16.8%	525,061	0	0.0%	525,061	0	0.0%
Anticipated Savings from Turnover	n/a	n/a	0	n/a	n/a	0	0	n/a	0	0	n/a
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	0.9%
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	0.0%
Student Bad Debt Expense (Prior Yr. from above, 411.5)	0	0		0	n/a		0	n/a		0	n/a
<u>Student Aid</u>											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	0	4,617		(4,617)	-100.0%		0	n/a		0	n/a
COVID Emergency Student Aid /Student Reengagement Expense (694)	0	0		0	n/a		0	n/a		0	n/a
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	0	0		0	n/a		0	n/a		0	n/a
Student Aid, Subtotal	0	4,617	0	(4,617)	-100.0%	0	0	n/a	0	0	n/a
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	0.0%
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	0.0%
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	0.0%
Capital Expenditures (700-770)	(\$1,700)	\$6,116	\$5,000	(\$1,116)	-18.2%	\$5,000	\$0	0.0%	\$5,000	\$0	0.0%
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	0.0%
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	0.1%
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	n/a
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	0.1%
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	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	(\$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	n/a
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	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)	68.2%
Surplus/(Deficit), Including Transfers to Auxiliary Plant Fund	(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	-0.4%
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 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)	40.4%
Loan (to) from E&G Fund				\$0	n/a		\$0	n/a		\$0	n/a
TOTAL UNRESTRICTED AUXILIARY PLANT NET ASSETS, BEGINNING OF YEAR	4,533,304	\$3,358,826	\$3,360,466	\$1,640	0.0%	\$3,360,466	\$0	0.0%	\$3,360,466	\$0	0.0%
Transfers (out to)/in from Auxiliary	(1,174,478)	1,640	0	(1,640)	n/a	0	0	n/a	0	0	n/a
Use of Auxiliary Plant Fund Balance for:											
Lifecycle Repairs and Maintenance/Renewal and Replacement		0	0	0	n/a	0	0	n/a	0	0	n/a
Capital Projects	0	0	0	0	n/a	0	0	n/a	0	0	n/a
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	0.0%

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:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
Loan (to)/from E&G Plant Fund				\$0	n/a		\$0	n/a		\$0	n/a
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)	49.1%
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)	2433.9%
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)	95.6%

AUXILIARY FUND

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

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)	n/a
1				0	n/a		0	n/a		0	n/a
2				0	n/a		0	n/a		0	n/a
3				0	n/a		0	n/a		0	n/a
4				0	n/a		0	n/a		0	n/a
5				0	n/a		0	n/a		0	n/a
6				0	n/a		0	n/a		0	n/a
7				0	n/a		0	n/a		0	n/a
8				0	n/a		0	n/a		0	n/a
9				0	n/a		0	n/a		0	n/a
10				0	n/a		0	n/a		0	n/a
Total Lifecycle Repairs and Maintenance/Renewal and Replacement	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
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)	200%
Example: Pedestrian Bridge			\$ (900,000)	(900,000)	n/a	\$ (800,000)	100,000	-11%		800,000	-100%
1				0	n/a		0	n/a		0	n/a
2				0	n/a		0	n/a		0	n/a
3				0	n/a		0	n/a		0	n/a
4				0	n/a		0	n/a		0	n/a
5				0	n/a		0	n/a		0	n/a
6				0	n/a		0	n/a		0	n/a
7				0	n/a		0	n/a		0	n/a
8				0	n/a		0	n/a		0	n/a
9				0	n/a		0	n/a		0	n/a
10				0	n/a		0	n/a		0	n/a
Total Capital Projects	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

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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: 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											
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		0	n/a		0	n/a		0	n/a
414 Federal Appropriations	0	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		0	n/a		0	n/a		0	n/a
424 Gov't Grants & Contracts-System (excludes 424400)	0	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		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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RESTRICTED FUND

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RESTRICTED FUND				Variance:			Variance:			Variance:	
Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Prior Year to Current Year \$	%	Request Year FY 2023-24	Current Year to Request Year \$	%	Future Year FY 2024-25	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 Annuitants' 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 Annuitants' 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 Annuitants' 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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RESTRICTED FUND

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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 \$ %	
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

RESTRICTED FUND

Minor Objects	Prior Year FY 2020-21	Prior Year FY 2021-22	Current Year FY 2022-23	Prior Year to Current Year \$	%	Request Year FY 2023-24	Current Year to Request Year \$	%	Future Year FY 2024-25	Request Year to Future 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	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
State Appropriation (412)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
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%

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

Indiana University of Pennsylvania

ALL FUNDS

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%
Intercession 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	\$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 Intercession 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 (<i>charged to all students</i>)	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 (<i>fee pilots</i>)	0	0	0	0 n/a	0	0 n/a	0	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)	(28,235,362)	(31,598,081)	n/a	0 n/a	0	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	0	0 n/a	0	0 n/a	0	0 n/a
411.8 COVID-19 Refunds (enter as negative)	(21,646)	40	n/a	0 0.0%	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 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	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	22,444,708	23,072,166	21,492,950	(1,579,216) -6.8%	20,817,450	(675,500) -3.1%	20,177,887	(639,563) -3.1%
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	0 n/a
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	(300,218) -3.4%
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	#VALUE! #VALUE! n/a	#VALUE!	#VALUE!	n/a	0 #VALUE!
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	0 0.0%
430 Additions to Permanent Endowments	0	0	0	0 n/a	0	0 n/a	0	0 n/a
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	(44,976) -1.4%
451 Endowment Income	114,808	91,706	91,589	(117) -0.1%	91,589	0 0.0%	91,589	0 0.0%
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 0.0%
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 0.0%
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 3.0%
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	100,000 2.8%
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	0 0.0%
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	\$473,511 0.3%
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	\$944,925 0.4%

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

ALL FUNDS											
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 \$ %	
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	\$830,511	2.0%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
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	770	0.0%
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	34,819	1.4%
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	4,549,396	3,968,427	3,766,339	(202,088)	-5.1%	3,784,275	17,936	0.5%	3,844,759	60,484	1.6%
542-543 Unemployment & Workers' Compensation	496,672	437,237	404,149	(33,088)	-7.6%	404,880	731	0.2%	411,257	6,377	1.6%
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	(272,909)	-6.8%
551-551.1 Retirement Contributions - PSERS	779,923	792,485	552,589	(239,896)	-30.3%	579,364	26,775	4.8%	595,976	16,612	2.9%
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	52,036	1.6%
558 Employees' Disability and Group Life Insurance	67,957	59,089	59,243	154	0.3%	57,616	(1,627)	-2.7%	57,555	(61)	-0.1%
560 Employees' H/W Fund	748,438	654,189	613,654	(40,535)	-6.2%	623,294	9,640	1.6%	642,639	19,345	3.1%
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	400,550	6.9%
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	142,373	7.2%
563 PSERS Healthcare Premium Assistance	19,219	18,549	13,344	(5,205)	-28.1%	11,542	(1,802)	-13.5%	11,799	257	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	\$87,842,522	\$76,803,048	\$71,641,458	(\$5,161,590)	-6.7%	\$72,117,014	\$475,556	0.7%	\$73,385,589	\$1,268,575	1.8%
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	(\$803,620)	-6.9%
502 Wages	36,897	41,196	22,412	(18,784)	-45.6%	23,175	763	3.4%	23,734	559	2.4%
513 Other	8,197	11,989	16,745	4,756	39.7%	16,745	0	0.0%	16,745	0	0.0%
520-521 Overtime	200,054	274,084	298,497	24,413	8.9%	298,497	0	0.0%	298,497	0	0.0%
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	0	0.0%
532 Disaster Leave	42,376	121	3,682	3,561	2943.0%	3,682	0	0.0%	3,682	0	0.0%
540-541 Social Security	1,124,495	934,376	913,036	(21,340)	-2.3%	876,749	(36,287)	-4.0%	830,964	(45,785)	-5.2%
542-543 Unemployment and Workers' Compensation	120,087	101,600	98,374	(3,226)	-3.2%	94,121	(4,253)	-4.3%	89,209	(4,912)	-5.2%
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	(524,814)	-19.3%
551-551.1 Retirement Contributions - PSERS	159,956	136,907	125,117	(11,790)	-8.6%	121,397	(3,720)	-3.0%	115,660	(5,737)	-4.7%
552-557 Retirement Contributions - ARP	294,597	256,538	264,132	7,594	3.0%	261,711	(2,421)	-0.9%	247,382	(14,329)	-5.5%
558 Employees' Disability and Group Life Insurance	33,727	28,772	28,087	(685)	-2.4%	26,422	(1,665)	-5.9%	24,692	(1,730)	-6.5%
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	4,431,665	3,844,597	3,828,333	(16,264)	-0.4%	3,693,189	(135,144)	-3.5%	3,548,551	(144,638)	-3.9%
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	2,040	0.1%
563 PSERS Healthcare Premium Assistance	3,889	3,212	3,052	3,052	95.0%	2,922	(130)	-4.3%	2,754	(168)	-5.7%
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	0	0.0%
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	(\$1,543,135)	-6.7%
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	(\$1,424,743)	-10.8%
502 Wages	30,996	22,139	32,991	10,852	49.0%	33,475	484	1.5%	34,205	730	2.2%
513 Other	159,771	124,318	134,635	10,317	8.3%	134,635	0	0.0%	134,635	0	0.0%
520-521 Overtime	821	0	2,928	2,928	n/a	2,928	0	0.0%	2,928	0	0.0%
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	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	1,176,864	1,023,419	1,014,963	(8,456)	-0.8%	968,774	(46,189)	-4.6%	952,502	(16,272)	-1.7%
542-543 Unemployment and Workers' Compensation	137,130	118,368	116,727	(1,641)	-1.4%	113,003	(3,724)	-3.2%	110,110	(2,893)	-2.6%
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	(646,769)	-49.2%
551-551.1 Retirement Contributions - PSERS	107,110	133,597	139,474	5,877	4.4%	136,637	(2,837)	-2.0%	134,328	(2,309)	-1.7%
552-557 Retirement Contributions - ARP	866,120	790,106	769,605	(20,501)	-2.6%	742,751	(26,854)	-3.5%	723,180	(19,571)	-2.6%
558 Employees' Disability and Group Life Insurance	23,291	21,323	20,409	(914)	-4.3%	19,350	(1,059)	-5.2%	18,447	(903)	-4.7%
560 Employees' H/W Fund	127,291	112,955	109,474	(3,481)	-3.1%	107,164	(2,310)	-2.1%	105,590	(1,574)	-1.5%
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	48,481	2.7%
562-562.1 Annuitants' Hospitalization	678,900	587,733	610,273	22,540	3.8%	622,119	11,846	1.9%	639,110	16,991	2.7%
563 PSERS Healthcare Premium Assistance	2,604	3,135	3,324	189	6.0%	3,211	(113)	-3.4%	3,123	(88)	-2.7%
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	0	0.0%
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	(\$2,048,920)	-10.3%

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Indiana University of Pennsylvania

ALL FUNDS

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 \$ %	
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	(\$168,378)	-4.6%
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	3,028	9,692	9,692	0	0.0%	9,692	0	0.0%	9,692	0	0.0%
530-531 Sick and Annual Leave Payouts	272,087	215,628	49,151	(166,477)	-77.2%	49,151	0	0.0%	49,151	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	319,815	281,824	277,027	(4,797)	-1.7%	293,687	16,660	6.0%	300,573	6,886	2.3%
542-543 Unemployment and Workers' Compensation	34,221	30,610	29,800	(810)	-2.6%	31,509	1,709	5.7%	32,245	736	2.3%
550-550.1 Retirement Contributions - SERS	391,221	410,194	454,406	44,212	10.8%	331,211	(123,195)	-27.1%	151,256	(179,955)	-54.3%
551-551.1 Retirement Contributions - PSERS	66,836	59,347	69,315	9,968	16.8%	72,916	3,601	5.2%	75,239	2,323	3.2%
552-557 Retirement Contributions - ARP	218,726	176,178	162,293	(13,885)	-7.9%	168,850	6,557	4.0%	172,832	3,982	2.4%
558 Employees' Disability and Group Life Insurance	9,372	8,125	8,285	160	2.0%	8,437	152	1.8%	8,507	70	0.8%
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	924,256	823,855	857,545	33,690	4.1%	900,338	42,793	5.0%	931,400	31,062	3.5%
562-562.1 Annuitants' Hospitalization	299,065	246,265	270,114	23,849	9.7%	293,475	23,361	8.6%	315,251	21,776	7.4%
563 PSERS Healthcare Premium Assistance	1,624	1,392	1,672	280	20.1%	1,738	66	3.9%	1,778	40	2.3%
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	0	0.0%
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	(\$281,458)	-4.8%
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	(\$309,608)	-9.7%
502 Wages	47,338	40,870	74,162	33,292	81.5%	77,319	1,346	1.8%	77,319	1,811	2.4%
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	0	0.0%
513 Other	399,810	461,105	434,168	(26,937)	-5.8%	434,810	642	0.1%	435,465	655	0.2%
520-521 Overtime	87,209	111,936	92,665	(19,271)	-17.2%	92,665	0	0.0%	92,665	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	318,351	316,371	276,279	(40,092)	-12.7%	274,845	(1,434)	-0.5%	271,047	(3,798)	-1.4%
542-543 Unemployment and Workers' Compensation	30,293	31,601	30,145	(1,456)	-4.6%	29,807	(338)	-1.1%	29,351	(456)	-1.5%
550-550.1 Retirement Contributions - SERS	643,239	663,925	719,630	55,705	8.4%	555,507	(164,123)	-22.8%	328,893	(226,614)	-40.8%
551-551.1 Retirement Contributions - PSERS	26,185	29,806	39,210	9,404	31.6%	39,376	166	0.4%	39,245	(131)	-0.3%
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	6,412	6,036	6,265	229	3.8%	6,037	(228)	-3.6%	5,848	(189)	-3.1%
560 Employees' H/W Fund	44,206	39,003	41,773	2,770	7.1%	41,301	(472)	-1.1%	41,124	(177)	-0.4%
561 Employees' Hospitalization Insurance	625,808	639,305	706,343	67,038	10.5%	727,138	20,795	2.9%	755,255	28,117	3.9%
562-562.1 Annuitants' Hospitalization	225,452	199,559	232,626	33,067	16.6%	243,651	11,025	4.7%	252,662	9,011	3.7%
563 PSERS Healthcare Premium Assistance	637	993	956	(37)	-3.7%	947	(9)	-0.9%	934	(13)	-1.4%
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	(117,000)	-3.5%
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	(\$619,594)	-4.4%
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	(\$1,875,838)	-2.5%
502 Wages	151,465	104,205	129,565	25,360	24.3%	132,158	2,593	2.0%	135,258	3,100	2.3%
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	0	0.0%
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	770	0.0%
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	35,474	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%
520-521 Overtime	291,112	395,712	403,782	8,070	2.0%	403,782	0	0.0%	403,782	0	0.0%
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	0	0.0%
532 Disaster Leave	50,046	121	3,682	3,561	2943.0%	3,682	0	0.0%	3,682	0	0.0%
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	1,515	0.0%
542-543 Unemployment and Workers' Compensation	818,403	719,416	679,195	(40,221)	-5.6%	673,320	(5,875)	-0.9%	672,172	(1,148)	-0.2%
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	(1,851,060)	-20.8%
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	10,758	1.1%
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	20,915	0.5%
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	(2,813)	-2.4%
560 Employees' H/W Fund	919,935	806,147	764,901	(41,246)	-5.1%	771,759	6,858	0.9%	789,353	17,594	2.3%
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	363,572	2.8%
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	192,191	3.7%
563 PSERS Healthcare Premium Assistance	27,973	27,281	22,348	(4,933)	-18.1%	20,360	(1,988)	-8.9%	20,388	28	0.1%
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	(117,000)	-2.2%
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	(\$3,224,531)	-2.4%
Anticipated savings from turnover (should be a negative number)	n/a	n/a	0	\$0	n/a	0	\$0	n/a	0	\$0	n/a
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	(\$3,224,531)	-2.4%

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

Indiana University of Pennsylvania

ALL FUNDS

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 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)	26,868,458	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%
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	73,605	0.3%
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	(884,757)	-1.9%
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	\$944,925	0.4%
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	(\$1,859,083)	-2.1%
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	(1,819,020)	-8.5%
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	570,572	3.0%
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	(117,000)	-2.2%
Turnover Savings	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
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	(\$3,224,531)	-2.4%
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	(25,156)	-0.3%
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)	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	0	0.0%
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	0	n/a
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	0	0.0%
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	0	0.0%
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	(42,005)	-1.0%
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	(1,952,601)	-5.2%
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	(\$2,019,762)	-2.2%
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	\$0	0.0%
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	(103,153)	-1.1%
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	(\$5,347,446)	-2.2%
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)	(847,410)	116.7%
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	(6,194,856)	-2.6%
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	0	n/a
Planned Use of Reserves (Prior Year Surpluses) for One-Time Needs/Strategic Initiatives	0	0	13,026,183	13,026,183	n/a	7,107,130	(5,919,053)	-45.4%	0	(7,107,130)	-100.0%
REVENUES & USE OF SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	\$2,692,566	\$4,171,772	(\$8,493,235)			(\$7,684,607)			(\$7,651,956)		
Use of Reserves (Prior Year Surpluses) for Operations (To Balance Budget)	\$0	\$0	\$0	0	n/a	\$0	0	n/a	\$0	0	n/a
REVENUES & USE OF ALL SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	\$2,692,566	\$4,171,772	(\$8,493,235)			(\$7,684,607)			(\$7,651,956)		
TOTAL NET ASSETS, BEGINNING OF YEAR	\$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	(\$14,041,737)	-21.2%
Surplus/(Deficit) including Transfers	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)	7,139,781	-48.3%
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
Use of Unrestricted 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 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	(\$6,901,956)	-13.2%
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	(\$14,041,737)	-21.5%
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	(\$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	\$13,026,183	n/a	\$7,107,130	-45.4%	\$0	-100.0%
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	\$0		(\$1)		\$1	
Use of Reserves for Operations (To Balance Budget)	0	0	0	n/a	0	n/a	0	n/a
Revenues and Use of ALL Supplemental Resources/Adjustments Less Expenditures & Transfers	\$3,724,847	\$9,938,251	\$0	-100.0%	(\$1)	-395.6%	\$1	n/a
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)

				Percent		Percent		Percent
Revenues	FY 2020-21	FY 2021-22	FY 2022-23	Change	FY 2023-24	Change	FY 2024-25	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	13,026,183	n/a	7,107,130	-45.4%	0	-100.0%
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	(\$8,493,235)		(\$7,684,607)		(\$7,651,955)	
Use of Reserves for Operations (To Balance Budget)	\$0	\$0	\$0	n/a	\$0	n/a	\$0	n/a
Revenues and Use of ALL Supplemental Resources/Adjustments Less Expenditures & Transfers								
	\$2,941,437	\$4,480,029	(\$8,493,235)		(\$7,684,607)		(\$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	
Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment. Note: this estimate may include aid awarded to graduate students.								

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	FY 2021-22	FY 2022-23	Variance: Prior/Current		FY 2023-24	Variance: Request/Current		FY 2024-25	Variance: Future/Request	
	Prior Year	Prior Year	Current Year	Amount	%	Request Year	Amount	%	Future Year	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%

UBAC

Enrollment Management Update

Patricia C. McCarthy, Vice President for Enrollment Management

October 6, 2022



Fall 2022 Freeze Compared to CPP Version 10B (September 2022)

Fall 2022 15-Day Freeze Compared to CPP Version 10B (September, 2022)												
	Fall 2022 Headcount			Fall 2022 Credit/Clock Hours			Fall 2022 FTE			Annualized FTE to Date (includes summer 2 2022)		
Level	CPP	Freeze	Difference	CPP	Freeze	Difference	CPP	Freeze	Difference	CPP	Freeze	Difference
Undergraduate	6,764	6,732	(32)	90,742.35	91,278.00	535.65	6,049.49	6,085.20	35.71	6,236.31	3,117.87	(3,118.44)
Graduate	1,795	1,778	(17)	10,847.04	10,666.50	(180.54)	903.92	888.88	(15.05)	1,122.81	520.98	(601.83)
Clock Hour	285	322	37	110,322.00	113,555.50	3,233.50	245.16	252.35	7.19	290.08	126.17	(163.91)
TOTAL	8,844	8,832	(12)	211,911.39	215,500.00	3,588.61	7,198.57	7,226.42	27.85	7,649.20	3,765.02	(3,884.18)

Fall 2022 Freeze Compared to Fall 2021 Freeze

Fall 2022 Freeze Compared to Fall 2021 Freeze: UNDERGRADUATE AND GRADUATE

Level	Headcount				Credit Hours				Fall FTE			
			Percent				Percent				Percent	
	Fall 2022	Fall 2021	Difference	Difference	Fall 2022	Fall 2021	Difference	Difference	Fall 2022	Fall 2021	Difference	Difference
Undergraduate	6,732	7,044	(312)	-4.43%	91,278.00	94,511.00	(3,233.00)	-3.42%	6085.20	6300.73	(215.53)	-3.42%
Graduate	1,778	1,965	(187)	-9.52%	10,666.50	11,867.00	(1,200.50)	-10.12%	888.88	988.92	(100.04)	-10.12%
TOTAL	8,510	9,009	(499)	-5.54%	101,944.50	106,378.00	(4,433.50)	-4.17%	6,974.08	7,289.65	(315.58)	-4.33%

Fall 2022 Freeze Compared to Fall 2021 Freeze: CLOCK HOUR

Level	Headcount				Clock Hours				Fall FTE			
			Percent				Percent				Percent	
Clock Hour	Fall 2022	Fall 2021	Difference	Difference	Fall 2022	Fall 2021	Difference	Difference	Fall 2022	Fall 2021	Difference	Difference
TOTAL	322	299	23	7.69%	113,555.50	116,413.00	(2,858)	-2.45%	252.35	258.70	(6.35)	-2.45%

Fall 2022 Freeze Compared to Fall 2021 Freeze: TOTAL

Level	Headcount				Fall FTE			
			Percent				Percent	
	Fall 2022	Fall 2021	Difference	Difference	Fall 2022	Fall 2021	Difference	Difference
UG+GR	8,510	9,009	(499)	-5.54%	6,974.08	7,289.65	(315.58)	-4.33%
Clock Hour	322	299	23	7.69%	252.35	258.70	(6.35)	-2.45%
TOTAL	8,832	9,308	(476)	-5.11%	7,226.42	7,548.35	(321.93)	-4.26%

FY 2021-22 Annualized FTE Outcome








Progress Towards FY 2021-22 Annualized FTE (Feb 2022 submission)				
FINAL	UG	GR	CH	Total
Total Credit Goal	194,841.00	30,571.92	293,976.00	519,388.92
Annualized FTE Goal	6,494.70	1,273.83	326.64	8,095.17
Summer II 2021 (202120)	2,359.00	2,141.00	0.00	4,500.00
Fall 2021	94,511.00	11,867.00	116,413.00	222,791.00
Winter 2021	4,648.50	579.00	0.00	5,227.50
Spring 2022	84,527.00	10,126.00	75,644.00	170,297.00
Summer I 2022 (202210)	8,817.00	4,772.00	81,750.50	95,339.50
TOTAL Credits	194,862.50	29,485.00	273,807.50	498,155.00
TOTAL Annualized FTE	6,495.42	1,228.54	304.23	8,028.19
Diff to Total Credit Goal:	21.50	(1,086.92)	(20,168.50)	(21,233.92)
Diff to Annualized FTE Goal	0.72	(45.29)	(22.41)	(66.98)
Percent to Goal:	100.01%	96.44%	93.14%	99.17%











FY 2022-23 Progress Towards Annualized FTE (CPP V10b, September 2022)




Progress Towards FY 2022-23 Annualized FTE (CPP V10b, September 2022)				
10/2/2022	UG	GR	CH	Total
Total Credit Goal	187,089.30	26,947.44	261,072.00	475,108.74
Annualized FTE Goal	6,236.31	1,122.81	290.08	7,649.20
Summer II 2022 (202220)	2,258.00	1,837.00	-	4,095.00
Fall 2022	91,278.00	10,666.50	113,555.50	215,500.00
Winter 2022	-	-	-	-
Spring 2023	-	-	-	-
Summer I 2023 (202310)	-	-	-	-
TOTAL Credits	93,536.00	12,503.50	113,555.50	219,595.00
TOTAL Annualized FTE	3,117.87	520.98	126.17	3,638.85
Diff to Total Credit Goal:	(93,553.30)	(14,443.94)	(147,516.50)	(255,513.74)
Diff to Annualized FTE Goal	(3,118.44)	(601.83)	(163.91)	(4,010.35)
Percent to Goal:	50.00%	46.40%	43.50%	47.57%
Diff FY 2022-23 to FY 2021-22	0.28	0.58	3.90	0.47

Progress Towards FY 2021-22 Annualized FTE Same Point in Time				
10/2/2022	UG	GR	CH	Total
Total Credit Goal	194,841.00	30,571.92	293,976.00	519,388.92
Annualized FTE Goal	6,494.70	1,273.83	326.64	8,095.17
Summer II 2021 (202120)	2,359.00	2,141.00	0.00	4,500.00
Fall 2021	94,511.00	11,867.00	116,413.00	222,791.00
Winter 2021	-	-	-	-
Spring 2022	-	-	-	-
Summer I 2022 (202210)	-	-	-	-
TOTAL Credits	96,870.00	14,008.00	116,413.00	227,291.00
TOTAL Annualized FTE	3,229.00	583.67	129.35	3,812.67
Diff to Total Credit Goal:	(97,971.00)	(16,563.92)	(177,563.00)	(292,097.92)
Goal	(3,265.70)	(690.16)	(197.29)	(4,282.50)
Percent to Goal:	49.72%	45.82%	39.60%	47.10%

Fall 2022 Outcomes Compared to Fall 2021

New, First Time, Undergraduate Student Outcomes						
+68 students	+1.94 ppt	14.51 vs. 14.26	14.9 vs. 14.6	+0.04 ppt	+0.52 ppt	-3.05 ppt
						
Enrolled	Yield: Admit to Registered	Average credit hours Overall	Average credit hours for Full Time Students	PA Registered Market Share	Pgh DMA Registered Market Share	Melt: Admit to Registered

Other Undergraduate Student Outcomes								
+1.06 ppt over Fall 2021	+0.14 credits	+10	70.51% vs. 71.3%	Greater than any of the last 4 years	Below Projections	Ahead of Projections but Below Fall 2021	Highest enrollment since 2009	Exceeded Projections
						 		
Continuing Persistence	UG Average Credit Hours	UG Percent Full Time	Retention of Fall 2021 Cohort	Percent of Fall 2021 Cohort NOT Dismissed Registered Fall 2022	Re-Enrollment	Transfer	Dual Enrollment	Clock Hours

Graduate Student Outcomes		
-9.52%	-.04 credits	+1.4 ppt
		
Registration Compared to Fall 2021	GR Average Credit Hours	GR Average Percent FT

Spring 2023 New Undergraduate Admissions

SPRING 2023 UNDERGRADUATE ADMISSIONS																	
10/4/2022		Applications				Cumulative Completed				Total Admits				Total Deposits			
Student Type	Residency	Spring 2023	Spring 2022	Diff	Percent Change	Spring 2023	Spring 2022	Diff	Percent Change	Spring 2023	Spring 2022	Diff	Percent Change	Spring 2023	Spring 2022	Diff	Percent Change
New First Time	In State Resident	169	138	31	22.46%	54	51	3	5.88%	42	42	0	0.00%	21	16	5	31.25%
	International	102	39	63	161.54%	43	7	36	514.29%	41	7	34	485.71%	22	3	19	633.33%
	International 170	0	1	-1	-100.00%	0	1	-1	-100.00%	0	1	-1	-100.00%	0	0	0	#DIV/0!
	Out of State Resident	12	11	1	9.09%	0	5	-5	-100.00%	0	4	-4	-100.00%	0	1	-1	-100.00%
TOTAL NEW FIRST TIME		283	189	94	49.74%	97	64	33	51.56%	83	54	29	53.70%	43	20	23	115.00%
Transfer	In State Resident	150	129	21	16.28%	62	59	3	5.08%	58	56	2	3.57%	27	27	0	0.00%
	International	20	19	1	5.26%	10	7	3	42.86%	9	7	2	28.57%	8	1	7	700.00%
	International 170	0	3	-3	-100.00%	0	2	-2	-100.00%	0	2	-2	-100.00%	0	0	0	#DIV/0!
	Out of State Resident	17	21	-4	-19.05%	10	10	0	0.00%	9	10	-1	-10.00%	1	5	-4	-80.00%
TOTAL TRANSFER		187	172	15	8.72%	82	78	4	5.13%	76	75	1	1.33%	36	33	3	9.09%
GRAND TOTAL		470	361	109	30.19%	179	142	37	26.06%	159	129	30	23.26%	79	53	26	49.06%

Spring 2023 New Graduate Admissions

Spring Graduate Students - 9/30	Spring 2023	Spring 2022	Difference	% Change/# Change
Total Applications	328	170	158	92.94%
Completed Applications	169	103	66	64.08%
Admits	154	96	58	60.42%
Confirmed	39	27	12	44.44%

Fall 2023 New Admissions Data

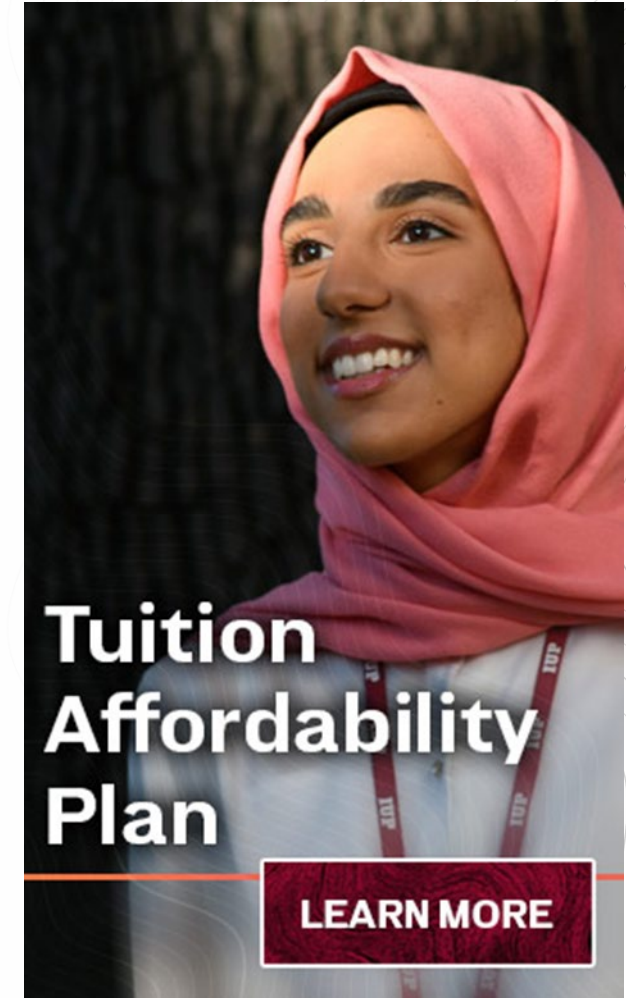
10/4/2022	Cumulative Completed				Admitted				Net Deposits/Confirmed			
Student Type	Fall 23	Fall 22	Percent Diff	Diff	Fall 22	Fall 21	Percent Diff	Diff	Fall 23	Fall 22	Percent Diff	Diff
First-Time UG	1924	1668	15.35%	256	1786	1526	17.04%	260	70	114	-38.60%	-44
Transfers	48	30	60.00%	18	37	21	76.19%	16	6	3	100.00%	3
Culinary	52	48	8.33%	4	36	43	-16.28%	-7	5	13	-61.54%	-8
Graduate	111	115	-3.48%	-4	90	99	-9.09%	-9	10	6	66.67%	4
Grad Notes: Numbers as of 9/29/22. Bus PhD not recruiting. SPLP using an outside app.												

Making IUP More Affordable

The Tuition Model and Pricing Workgroup

Promoting affordability by providing financial resources to assist with the cost of education and exploring cost-reduction strategies.

- ✓ In state, undergraduate tuition
- Student fees (in progress)
- Out of state and international student tuition
 - Being “fast-tracked”
- Housing and dining



Fall 2022 Housing Report Summary
October 6, 2022

Suites		
Change in Housing Occupancy between September 26, 2022 and October 3, 2022		
Last Report: September 26, 2022	This Week: October 3, 2022	Change
Total Students: 2267 New Students: 1568 Continuing Students: 699	Total Students: 2267 New Students: 1568 Continuing Students: 699	Total Change: 0 New Students: 0 Continuing Students: 0
Percent of Occupied Designed Capacity: 64.26% Total Designed Capacity: 3528	Percent of Occupied Designed Capacity: 64.26%	Occupied Designed Capacity: Gain/Loss: 0.00%
Percent of Occupied Socially Distanced Capacity: 87.53% Total Utilizable Capacity: 2590	Percent of Occupied Socially Distanced Capacity: 87.53%	Occupied Socially Distanced Capacity Gain/Loss: 0.00%

University-Owned		
Punxsutawney Living Center		
Last Week: September 26, 2022	This Week: October 3, 2022	Change
Total Students: 67 Occupied: 33.84% Total Capacity: 198	Total Students: 64 Occupied: 32.32%	Total Change: -3 Gain/Loss: -1.52%

Suites Year-to-Year Occupancy Comparison	
Total Fall 2022 as of October 3, 2022: 2267	Fall 2022 vs Fall 2021: +108
Total Fall 2021 as of October 4, 2021: 2159	Fall 2022 vs Fall 2020: +453
Total Fall 2020 as of October 5, 2020: 1814	

University-Owned Year-to-Year Occupancy Comparison	
Year-to-Year Comparison: Punxsutawney	Fall 2022 vs Fall 2021: +2
Total Fall 2022 as of October 3, 2022: 64	Fall 2022 vs Fall 2020: -38
Total Fall 2021 as of October 4, 2021: 62	
Total Fall 2020 as of October 5, 2020: 102	

Grand Total Occupancy	As of 10/3/22: 2331 –Fall 2022	As of 10/4/21: 2221 – Fall 2021
	To Date Fall 2022 v Fall 2021 Grand Total Comparison: +110	

1. Continuing Student Comparison: As of October 3, 699 continuing students are living on campus for the 2022-2023 academic year. As of October 4, 2021, 681 continuing students were living on campus for the 2021-2022 academic year **for a difference between 2022 and 2021 of +18.**
2. New Student Comparison: As of October 3, 1568 new students are living on campus for the 2022-2023 academic year. As of October 4, 2021, 1478 new students lived on campus for the 2021-2022 academic year **for a difference between 2022 and 2021 of +90.**

Fall 2022 Housing Report Summary
October 6, 2022

3. Trends among new and continuing students who are living on campus for 2022-2023 are as follows:
 - Academic Interests
 - Nursing (201), Criminology (119), Biology (129), and Psychology (114) are the most common majors, followed closely by majors in Computer Science, Health and Human Services majors, Management, and Natural Science-each with 89-107 students who live on campus.
 - 188 are members of the Cook Honors College
 - 1489 (64%) identify as female
 - Distance from Home
 - 1474 (62%) live more than 50 miles from IUP
 - 883 (38%) live fewer than 50 miles from IUP
 - Desire for Privacy
 - Of the 2267 students that have signed up for 22-23 housing, 24% of them have selected the most expensive housing options (over \$5000 per semester – 1-person private suite and 2-person private suite with private bath).
 - 12% of the students signed up for 22-23 housing have selected the least expensive housing option (2-person shared semi suite at \$4150 per semester).
4. Collaborative efforts through the centralized check-in and follow up with various offices greatly reduced the number of students who started week three of the semester without a course schedule. Currently, there are 0 students without course schedules living on campus
5. The Housing Sign Up for 2023-2024 began October 3, 2022.

University Budget Advisory Committee Minutes

September 1, 2022

Attendees: Mr. Bill Balint Ms. Valerie Baroni, Dr. Matt Baumer, Dr. Prashanth Bharadwaj, Dr. Craig Bickley; Ms. Mistie Blazavich, Mr. Bill Buttz, Mrs. Jodie Cadile, Dr. Joshua Castle, Mr. Greg Cessna, Ms. Koga Chilume, Ms. Amy Cook, Dr. Hilliary Creely, Mr. Chip Dotts, Dr. Michael Driscoll, Dr. Debra Fitzsimons, Dr. Ben Ford, Mrs. Erin Fritz Wood, Dr. Dennis Frketich, Dr. Sylvia Gaiko, Dr. Melanie Duncan for Ms. Elise Glenn, Mr. Patrick Greene, Abby Hancox, Shagufta Haque, Dr. Kelly Heider, Dr. Steven Hovan, Dr. John Kilmarx, Mr. Chris Kitas, Mr. Steven Lomax, Dr. Lara Luetkehans, Mr. David Maudie, Dr. Patti McCarthy, Mrs. Lorie McDowell, Dr. R. Scott Moore, Mr. Richard Muth, Mr. Chris Noah, Ms. Khatmeh Osseiran-Hanna, Mr. Sam Phillips, Mr. Michael Porada, Dr. Amber Rachini, Nicole Dunmire for Dr. Sue Rieg, Dr. Curtis Scheib, Dr. Tom Segar, Dr. Ramesh Soni, Ms. Amanda Stein, Dr. Rachel Sternfeld, Ms. Paula Stossel, Ms. Ruffina Winters, Ms. Tressa Wright

Absent: Ms. Lisa Baker, Ms. Marcey Barna, Mr. Melvin Cornell, Mr. Mark Dellett, Ms. Elizabeth Houser, Mr. Jeremy Pettis, Dr. David Piper, Ms. Atia Rasul, Ann Sesti

- I. Mr. Balint welcomed everyone to the first UBAC meeting of the 2022-23 academic year.

Mr. Balint welcomed new members: Dr. Frketich, Dr. Rachel Sternfeld, Dr. Amber Racchini, Dr. Kelly Heider, Ms. Atia Rasul, and Abby Hancox.

Mr. Balint reviewed the procedures for the UBAC Zoom meeting. Mr. Balint called the UBAC meeting to order.

II. President's Report – Dr. Michael Driscoll

Mr. Balint asked Dr. Driscoll for the President's Report.

Dr. Driscoll welcomed everyone to today's meeting. Dr. Driscoll expressed his appreciation to Dr. Fitzsimons and Mr. Balint for co-chairing this group.

Dr. Driscoll reminded the group that in the spring he discussed reducing the university-wide committees and workgroups across campus. Dr. Driscoll noted that the UBAC is an important committee comprised of members across the university. The UBAC committee will remain and the intent going forward is to have the UBAC meetings follow more of a discussion format. This will enable the group to make the best decisions for IUP and its students. There are issues to address, problems to solve, and challenges to overcome. The administration will still provide information for discussion. Dr. Driscoll wants to emphasize the importance of the UBAC members feeling free to engage in discussions, asking questions, sharing ideas.

Dr. Driscoll noted that IUP is off to a great fall 2022 start. Dr. Driscoll shared additional funding was received from the state, a 15% increase in base appropriation amounting to \$75M to the State System. This is historic. IUP will receive approximately \$8M in additional funding. Dr. Driscoll noted that although this does not solve the deficit problem, it certainly helps.

We also received one-time funds of approximately \$12.3M. This is from Pennsylvania's share of COVID relief funds from the federal government. There are various restrictions on these funds.

Dr. Driscoll noted that these are good news items. Later in the meeting, we will see some negative numbers in the budget. Dr. Driscoll shared that with the tuition change, IUP anticipated a decrease in revenue, so this was not a surprise. Dr. Driscoll noted that this group needs to stay engaged and come together to help determine how to address these negative numbers going forward. Dr. Driscoll is optimistic that IUP will get through this. Dr. Driscoll does not anticipate furloughs or retrenchments this year.

III. Enrollment Report – Dr. Patti McCarthy

Dr. McCarthy presented an enrollment update.

Dr. McCarthy shared the fall 2022 total registrations to date. Dr. McCarthy noted these numbers are not final. Freeze occurs on September 12, 2022. Total fall 2022 registrations for undergraduate, graduate, and clock hours is 8,769 compared to 9,227 in fall 2021 resulting in a difference of -458.

Dr. McCarthy reviewed the fall 2022 undergraduate registration by student type as of August 30, 2022. Dr. McCarthy noted that the overall headcount for undergraduate students is down by -311 students or -4.41% compared to this time last year. When looking at credit hours we are down -3.47%. Dr. McCarthy noted that students are taking more credits at the undergraduate level. Dr. McCarthy noted that full-time versus part-time registration by headcount is up +.10%. A higher number of undergraduate students are registered full-time. Dr. McCarthy shared that the average fall 2022 credit hours by level and full-time/part-time is 13.57 compared to 13.43 last year at this time, a difference of +.14. Dr. McCarthy noted that the 13.57 average exceeds what was built into the CPP.

Dr. McCarthy reviewed the fall 2022 graduate registration by student type as of August 30, 2022. Dr. McCarthy noted the numbers are not final until freeze. Dr. McCarthy shared that enrollment is anticipating additional 42 to 45 offshore registrations prior to freeze. The graduate overall headcount is down -166 students or -8.82% compared to this time last year. When looking at credit hours, we are down -10.50%. The full-time versus part-time registration by headcount is down -0.13%. The average fall 2022 credit hour by level and full-time/part-time is down -0.10. Dr. McCarthy noted that these numbers will definitely change. The numbers of students anticipated to register will impact these numbers. Graduate Admissions is working closely with the Dean of Eberly. Their program does not start until October, but they will work to have the students registered in time for freeze.

Dr. McCarthy shared the fall 2022 clock hour registration by program. Overall, clock hour registrations as of August 30, 2022 are 304 compared to 285 last year at this time, an increase of +19 students or +6.67%. As of today, that number is either 312 or 318 total registrations. This number exceeds the projections in clock hour programs. Some of the clock hour

programs start after the traditional beginning of the semester so it is important to get these students registered before freeze. Dr. McCarthy expressed her appreciation to all the program coordinators for their hard work.

Dr. McCarthy reviewed the undergraduate retention and persistence as of August 30, 2022. These numbers are important to watch as they measure the success and progression of our students toward graduation. Dr. McCarthy noted that the retention rate for first-time freshmen fall 2021 cohort to fall 2022 is 70.96% as compared to the retention rate for fall 2020 cohort to fall 2021 of 71.56%, a difference of -0.60%. The difference to the CPP is down -0.54%. This equates to needing 9 additional students to register for the freshman cohort to meet the CPP projection. The continuing students are measured a little differently than the freshman cohort. The retention rate for continuing undergraduates for fall 2022 is 61.73% as compared to the continuing undergraduates for fall 2021 of 60.58%, a difference of +1.15% ahead of last year. The difference to the CPP is down -0.10%. This equates to needing 5 additional continuing students to get to the CPP projection.

Dr. McCarthy reviewed the fall 2023 new undergraduate applications as of August 31, 2022. The new first time student applications are ahead +11.71% compared to this time last year. The new transfer student applications are ahead +30.43% compared to this time last year. Overall total new applications for fall 2023 is ahead 12.42% compared to this same time last year.

IV. Housing Report – Dr. Segar

Dr. Segar reviewed the fall 2022 housing report summary as of August 29, 2022. Dr. Segar noted the housing occupancy on the Indiana Campus is 2,310 students compared to 2,204 students at this time last year. This is an increase of 106 students. Dr. Segar noted the current housing occupancy on the Punxsutawney Campus for fall 2022 is 71 students compared to 65 students at this time last year. This is an increase of 6 students. Overall, to date, fall 2022 versus fall 2021 grand total comparison housing applications are ahead by +112.

Dr. Segar noted continuing student year-to-year date comparisons we are ahead by +17 students compared to this time last year. New student point-in-process comparison we are ahead +89 students compared to this time last year. Continuing student point-in-process comparison we are ahead +19 students compared to this time last year.

Dr. Segar noted the housing summary also contains trends among new and continuing students based on academic interest, distance from home, etc. The committee can review this portion of the housing summary provided in the shared folder.

V. Draft Comprehensive Program Plan (CPP) – Version 10 PowerPoint – outlining assumptions, changes, bottom line, and potential budget balancing

strategies – presentation and discussion with UBAC – Dr. Fitzsimons, Dr. McCarthy, Mrs. Cadile et al.

Dr. McCarthy began the review of the draft CPP Version 10 with an update on fall enrollment. Dr. McCarthy shared the following “positive news” items:

- New, first-time student registration is ahead of fall 2021 by 65 students as of this morning (9/1/22).
 - Yield from admit to registration is +1.93 ppt. This is a big yield change in a year. At last year’s yield, we would have 148 fewer registrations.
- Received more Pennsylvania applications and net deposits this year for the period of March 2 to current than the last two years. Analysis is being done to see if this increase is due to the change in the tuition pricing structure.
- Gained .04 ppt in Pennsylvania market share for registered students over last year (1.32% versus 1.28%) and gained .52 ppt of market share in the Pittsburgh market (+129 registrations). These numbers may not seem very significant, however, we are looking at 125,000 high school graduates, so that is significant. Enrollment is working closely with MarCom to identify and target areas to grow market share.
- The “melt” of new freshmen from deposit to registration fell by almost 3 ppt from last year. Dr. McCarthy noted she uses historical averages. This is good news.
- New, first-time undergraduate students are registered for an average of 14.55 credits, compared to 14.29 credits at this time last year.
 - The average of those who are full-time is 14.9 credits, compared to 14.6 credits at this time last year. Students are taking a higher credit load. This is good from an affordability standpoint. Students are encouraged to take 15 credits which is more affordable and puts the student on track to graduate in four years.
- Undergraduate continuing student persistence is ahead of fall 2021 (+1.15 ppt), though slightly behind projections in the CPP. This is still a good news item that we are ahead of where we were at this time last year.
- Undergraduate students are registered for more average credit hours and have a higher percentage of students who are full-time.
- A higher percentage of the fall 2021 new, undergraduate, first-time cohort who were NOT dismissed are registered than in the prior three years.
- Clock hour registrations are ahead of projections.
- Dual enrollment registrations are higher than any year since 2009.
 - More high school students, accelerated learners, are taking college courses in high school. This is the result of a lot of hard work especially in building relationships with school districts, meeting the needs of students, etc.

Dr. McCarthy shared the following areas of focus:

- Graduate enrollment

- Registrations are behind the CPP projections for both new and continuing graduate students.
 - Overall, -8.82% behind last year in headcount and -10.5% in credit hours.
 - Dr. McCarthy noted Enrollment Management is working closely with Graduate Studies and Research, the Provost, program coordinators, and graduate admissions to target each program to provide support.
- Retention and persistence
 - Fall 2021 new, first-time, undergraduate student cohort retention is behind fall 2022 (-0.6ppt).
 - A higher percentage of students were dismissed than in any of the past three years.
 - Dr. McCarthy noted that Enrollment Management and Institutional Research, Planning and Assessment are working to analyze data to find out why the percentage of students dismissed has grown to 11%. Last year the percentage was 8.75% and the two years prior were 6.5% and 6.75%.
 - Dr. Segar noted that the dismissals are academic related and not student conduct.
 - Dr. McCarthy noted that post-COVID is the first thing that comes to mind with dismissals. Enrollment Management plans to dig deeper to see what the data shows. There is a lot to unpack to get the answers.
 - We need to find ways to support students to help strengthen their academics.
- Course Planning
 - Re-enrollment could be higher with more course availability in the subject areas and modes needed by adult learners.
 - Dual enrollment students, in order to continue to grow, need to have access to seats in key subject areas.

There was discussion regarding resources and programs at the branch campuses.

- What programs best meet needs?
- What resources are needed?
- Training and Professional Development
- Continuing Education

Dr. Luetkehans noted on the program side there is discussion on where the current thinking is and how best to serve. Dr. Luetkehans is happy to continue the conversation on the program and resource needs.

Dr. Fitzsimons shared information on making IUP more affordable.

Dr. Fitzsimons noted that the Tuition Model and Pricing Workgroup continues to work on ways to make IUP more affordable with the goal of promoting affordability by providing financial resources to assist with the cost of education and exploring cost-reduction strategies. The workgroup presented the in-state, undergraduate tuition change in spring 2022. The workgroup is presently working on student fees. This is very complicated. The group will

provide a report at a future UBAC meeting. Out of state and international student tuition as well as housing and dining will be addressed in the future.

Dr. Fitzsimons shared the following:

- As part of our commitment to make IUP more affordable for our students, in March 2022, the Board of Governors approved the discontinuation of the per-credit tuition model.
- Because the change was not approved until the spring 2022 semester, we planned to use one-time funds to supplement the FY2022-23 budget for the potential revenue loss in year one.
- This plan allowed for marketing to be developed and distributed quickly and will alleviate some of the revenue lost in the year due to the late approval.

Dr. Fitzsimons and Mrs. Cadile reviewed the CPP revisions.

Dr. Fitzsimons noted that this process started in January 2012 and was then called the Financial Sustainability Plan. It was a three-year plan. The next version was changed to the Comprehensive Program Plan (CPP).

- The next update is due on September 16, 2022 which includes worksheets and narrative documents.
- Changes:
 - Requires five years of data
 - Two prior years of audited data (actuals)
 - FY2020-21 and FY2021-22
 - And projections for FY2022-23 through FY2024-25
 - Tuition revenue will reflect the discontinuation of the per-credit pilot for full-time, in-state, undergraduates.
 - Flat tuition and fees for all three projection years.
 - This is different from the last submission. The CPP reflected increases for tuition and fees.
 - Achieve a balanced budget and meet the various financial ratios by FY2024-25
 - Dr. Fitzsimons noted we have to be realistic about how to do this.

Dr. Fitzsimons shared the following additional information required.

- Projected housing occupancy report for universities who are projecting less than 70 percent occupancy. This includes IUP.
- Supplemental Enrollment tab for universities who are projecting an increase in enrollment for any planning year (to explain how this will be achieved). Some universities were overly optimistic in their revenue projections based on enrollment.
- Anticipated use of one-time funds allocated by the legislature (federal CSFRF funds). These funds come to the state and then to us directly. There are not clear guidelines with these funds. Dr. Fitzsimons noted that this group will be included in the discussion on the anticipated use of these funds.
- ESLP data collection will now be a separate submission outside of the CPP. Last time the ESLP was part of the CPP.
- Currently, we are working on the first draft of this next version of the CPP, pulling all the pieces together.

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- Additional template for academic program array information. Provost Luetkehans will share information later in the meeting.

Dr. Fitzsimons shared the FY2023-24 CPP projections workbook. The workbook contained historical data (actuals) for FY2017-18 through FY2021-22. Dr. Fitzsimons noted that the total headcount went from 12,562 in FY2017-18 to 9,308 in FY2021-22. The total FTE went from 10,825.48 in FY2017-18 to 7,547.00 in FY2021-22. Dr. McCarthy noted that the projections for FY2022-23 do not reflect accurate numbers. We are still waiting on freeze. Dr. McCarthy noted that the numbers do not include cohorts or clock hours. This workbook tells a very small piece of information, there is a lot more behind the scenes.

Dr. Fitzsimons discussed revenue information.

- The State System's E&G appropriations were approved with an additional increase of \$75M.
- This CPP reflects the appropriations for IUP under the new allocation formula.
- Under the new formula, IUP would have received approximately \$8M less in state appropriations. This is extremely beneficial to IUP.

Dr. Fitzsimons asked Mrs. Cadile to review the next revenue piece.

Mrs. Cadile shared the following comparison between the September 2021 CPP submission and the September 2022 CPP submission:

- Projections FY2022-23 – September 2021 CPP
 - Fall headcount = 9,112
 - Tuition Revenue = \$82.7M
- Projections FY2022-23 – September 2022 CPP
 - Fall headcount = 8,559
 - Tuition revenue = \$68.8M
- Comparison results:
 - Change in fall headcount = -553
 - Change in tuition revenue = -13.9M

These totals do not include clock hours.

Mrs. Cadile noted this \$13.9M decrease in tuition revenue is a result of several things. The changes in the State System tuition rate assumptions (1% versus flat), the discontinuation of the per-credit model, which was anticipated to result in an estimated potential decrease of over \$8M, and updated enrollment projections.

Mrs. Cadile reviewed the following personnel and expenses information:

- 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 and rate sheets.
- Operating expenditures are being reviewed and updated.

Mrs. Cadile reviewed unrestricted annualized FTE by employee groups.

- FY2018-29 Actuals

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- Unrestricted annualized FTE = 1,306.18
- Salary and benefits = \$164.6M
- FY2022-23 Projections
 - Unrestricted annualized FTE – 957.23
 - Salary and benefits = \$133.6M
- FTE Change = decrease -348.95
- Estimated salary and benefits savings = -\$31.0M

Mrs. Cadile noted this information does not include restricted funds. These totals do not take into account any personnel targets at this time. These numbers do include all up-to-date HR paperwork, vacancies, and positions approved to be filled.

Dr. Fitzsimons noted that there has been a lot of work done so far and IUP has made significant progress. We are about 2/3 of the way to our goal.

Dr. Fitzsimons shared the following E&G bottom line items:

- When compared to the September 2021 CPP, the E&G structural deficit for FY2022-23 increased by approximately \$7.5M, primarily due to the discontinuation of the per-credit tuition pilot model and lower enrollment projections. There were also changes in assumptions by the State System.
- Without any further steps to balance the budget, the annual structural deficit for FY2022-23 is \$19M. A similar deficit is projected for the last two years of the plan.
- We were expecting a budget shortfall prior to the tuition change and further enrollment drop of approximately \$11M.
- Enrollment dropped further than anticipated mainly due to retention decreases, decrease in graduate student enrollment, etc.
- Our budget must be balanced by FY2024-25 with permanent strategies (not relying on one-time funds or reserves).
- We will need to use one-time funds as a short-term strategy including a drawdown of reserves in the first two years to enable IUP sufficient time to implement permanent strategies for the \$19M budget shortfall. The permanent strategies cannot all be done in one year.
- We will be involving UBAC, COT, and others in assisting to further identify how we can balance the short-term and longer-term budget, with the likelihood of the one-time funds needing to be a partial solution in the first two years.

Mrs. Cadile shared a very condensed summary of E&G revenue and expenditure projections comparing FY2022-23 CPP V8 (September 2021) to CPP V10 (September 2022). Projections for FY2023-24 and FY2024-25 are also included in the workbook. The outer two-years are based on a 2% increase in base appropriations.

- FY2022-23
 - CPP V8 – September 2021
 - Total appropriations = \$56.0M
 - Includes one-time SERS adjustment
 - Total revenue = \$178M
 - Total expenditures = \$189M

- E&G revenue less expenditures (excluding transfers to plant) = \$11.4M – Projected deficit
- CPP V10 – September 2022
 - Total appropriations = \$57M
 - Total revenue = \$167M (includes tuition change and enrollment decline)
 - Total expenditures = \$186M
 - E&G revenue less expenditures (excluding transfers to plant) = \$18.9M – Projected deficit

The projected deficit is consistent for this fiscal year and the two years out at \$19M - \$20M.

Dr. Fitzsimons reviewed FY2022-23 E&G budget balancing

considerations. Dr. Fitzsimons noted the following considerations in how to address the \$19M deficit:

- Use of one-time reserves and designated (both academic and non-academic) fund balances this year and next year
- Use of lost revenue claimed under HEERF III - \$5M remaining
- Use of one-time carryforward balances from FY2021-22 (general fund and designated general fund). These carryforward funds are decreasing. They were \$11M a few years ago and are now at \$6.4M.
- Reviewing net attrition per employee group to recommend feasible reduction targets over the three-year period.
- Utility savings
 - Dr. Fitzsimons noted there was a savings of approximately \$300,000 so far in the utility savings summer pilot. All the numbers are not finalized yet.
- Review scholarship levels
- Review consultant contracts
 - Perform an analysis of consultant contracts to determine if any can be discontinued
- Reduce campus footprint (longer term savings to be achieved); PASSHE-wide reports indicate that our campus footprint is more than 1.5 million square feet higher than it should be at our student enrollment levels.
- Other?

Dr. Fitzsimons noted that a combination of one-time and permanent budget reductions will be necessary to achieve a balanced budget for this year. As we work towards achieving this, we will need to identify permanent reductions and eliminate reliance on one-time reserves. Our reserve levels will be significantly reduced during this two-year time period.

Dr. Fitzsimons shared the following chart for discussion:

Potential E&G Budget Balancing Strategies - CPP V10 FY2022-23

For Discussion Only

	(in Millions)
Preliminary FY2022-23 E&G Deficit (excluding transfers to plant)	18.9
Budget Balancing Strategies:	
One-Time Strategies:	
One-Time Use of Reserves and Designated (Academic and Non-Academic) Funds	2.0
Use of one-time lost revenue claimed under HEERF III	5.0
Use of prior year carryover balance (less ESF and supplementing tech fee to breakeven status)	6.4
Total One-Time Strategies	13.4
Permanent Strategies:	
Utility Savings - Summer Pilot Program	0.5
Personnel Savings Achieved through Net Attrition*	5.2
Review of Consultant Contracts (placeholder amount, thorough review to take place)	0.5
Total Permanent Strategies	6.2
Total One-Time and Permanent Budget Balancing Strategies for FY2022-23	19.6
Deficit Remaining to Identify a Source to Balance	-0.7

*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.

Dr. Fitzsimons noted this is challenging work. Discussion ensued with the group and several members asked questions.

- Although this is a daunting process, we do have options
- UBAC – advisory role in this process
 - Real tactics we can use
- Look for constructive ways to make things work
- Summer utility savings is real
- Consider a winter utility savings program as well
- Be mindful of deficit carryforwards – cannot rely on one-time funds
- Outside money sources – funds that we can make permanent
 - Donor funds are usually for specific causes
- Campus footprint – very complicated, need to analyze buildings, how can we make things more efficient, facilities masterplan

Dr. Fitzsimons noted that everything is on the table. This will be a continued discussion at UBAC...the discussion is not just for today.

The question was raised why we do not foresee an increase in enrollment in the next two years. Dr. McCarthy noted that they tried to be conservative in projections for the CPP. Dr. Driscoll added that folks were asked to look at the worst-case scenario on enrollment growth as a starting point. Any growth in enrollment will exceed what is projected.

Dr. Driscoll noted that discussion within the legislature indicates that we will not see a large increase in funding happen again. There may be inflationary increases or reasonable tuition increases, but not another big increase like this year.

Dr. Fitzsimons noted that the administration really wants to engage the UBAC for assistance. Dr. Fitzsimons and Mr. Balint have been discussing revising the charge to this group.

VI. Closing Comments

Dr. Fitzsimons noted that since we are out of time for today's meeting, we will discuss the auxiliary piece and program array at the next meeting. Please take time to read through the information before the next meeting.

Dr. Driscoll thanked everyone for their work on UBAC. Dr. Driscoll noted that UBAC was the first group to see the CPP submission information. Council of Trustees will be the second ones to see it next week. Dr. Driscoll asks that this group continue to keep thinking and asking questions as we move forward.

Dr. Fitzsimons thanked the committee for being a very active member group. Dr. Fitzsimons reiterated that this group will be very engaged, and the administration wants to hear from you.

The next UBAC meeting is scheduled for Thursday, October 6, 2022 from 1:00 p.m. – 2:30 p.m.