Indiana University of Pennsylvania
FY2021-22 Comprehensive Planning Process Budget Narrative

As part of System Redesign and as outlined in the memo received from the Office of the Chancellor on August 3, 2021, the State System has created a comprehensive, strategic planning tool set that aligns multiyear System and university goals, net price strategies, budgets, and academic planning. These efforts have been integrated into the Comprehensive Planning Process, which is a three-year plan (FY2021-22 through FY2023-24).

The following motion will be presented for approval at the public meeting.

FY2021-22 Comprehensive Planning Process Budget

The committee reviewed the FY2021-22 Comprehensive Planning Process Budget, which was submitted to the System on September 13, 2021.

The following motion is recommended for approval:

> **THAT THE FY2021-22 COMPREHENSIVE PLANNING PROCESS BUDGET THAT WAS SUBMITTED TO THE SYSTEM ON SEPTEMBER 13, 2021, BE APPROVED.**

Comprehensive Planning Narrative
Indiana University of Pennsylvania

As submitted
September 10, 2021
Updated October 6, 2021

Reports should be no more than 15 pages.

Executive Summary

Provide a brief (one page) narrative of the university's plan, based on the projected enrollment, revenue, and expenditure information provided in the completed templates. Consider copying and pasting from Sustainability Plan Version 2 narrative, then update as appropriate.

Executive Summary:

Indiana University of Pennsylvania (IUP) is an important economic engine for Western Pennsylvania with an economic impact of $564 million according to a recent state system economic impact report. The planned multi-pronged approach described in the following narrative addresses declining student enrollments and revenues and sets IUP on a path to greater stability and financial sustainability. In January 2020, IUP first submitted a five-year financial sustainability plan that was based on realistic enrollment projections and reductions in expenses through employee attrition and other operating expense 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 was projected to decline further than was expected in January. In June 2020, IUP submitted two Financial Sustainability Plans: 1) Version 2a which is based on enrollment declines of 4.5% more than projected in V1 (totaling an 8.2% decline from Fall 2019) and 2) Version 2b which is based on enrollment declines of an additional 10 percentage point decline compared to Version 2a, which was a required assumption per the Chancellor's instructions. Version 2b assumed a 14.5% decline in enrollment for Fall 2020 compared to V1 and is a 17.8% decline from Fall 2019. Given further projected enrollment declines and the need to demonstrate financial sustainability within two years rather than five, IUP knew it would have to exert extra effort to meet this timeframe.

In the CPP (V3) submitted in September 2020, we had already taken steps to address our financial sustainability and had made progress. In this version, we had large workforce reduction targets and other budget reduction strategies set for balancing our budget and meeting the various financial metrics and other ratios. In submitting the CPP in September 2020, we reviewed the enrollment projections that were used in the June 2020 Financial Sustainability Plan 2a and determined that they were still reasonable projections. We kept the same enrollment projections in the September CPP (V3). After the September CPP (V3), a revised projection was made based on early trends for Fall 2021 enrollment. This February projection decreased the number of transfer students and increased retention and persistence for continuing students. This projection proved overly optimistic and further reductions in projections were made throughout summer 2021 and in the projections in this submission. In February of 2021, the IUP Mid-Year Progress Report was submitted which demonstrated significant progress being made towards our financial and workforce targets. We have continued to implement our strategies, which has been quite painful for the university, but we knew that it was necessary to become financially sustainable and to be able to have funding for strategic initiatives and future viability.

This version of the CPP, which IUP calls V8, being submitted on September 13, 2021 demonstrates two things: 1) that we are closer to the finish line than anyone thought we would be, and 2) that we still have another push to get over that finish line. We know we still have more work to do and are prepared to do it.

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 (no *deus ex machina* assumptions). That said, IUP has launched a number of initiatives that target key drivers of sustainability, of which several important ones are works in progress with expectations that they will be implemented. IUP's financial position will be significantly improved as a result.

IUP has developed three Strategic Goals as part of this CPP that link to the new IUP Strategic Plan: 1) Be a Student-centered university; 2) Embrace the identity and value of IUP as a doctoral research university; and 3) Change IUP's culture to embrace and promote diversity, equity, and inclusion. Using the Strategic Goals as a guidepost, IUP's strategic approach to financial sustainability combines: a) enrollment management and marketing/branding strategies to market the university, b) determining the best mix of academic programs to meet student demand and anticipate workforce needs and emerging potential programs, c) identifying the right balance of tuition discounting, institutional aid, and scholarships to meet our various students' needs, and to reduce the total cost of attendance for students, d) expense reductions primarily in the numbers of employees in all categories through attrition, workforce reductions, and thoughtful planning when essential hires are necessary.

Developing tactics within these strategies is a work in progress and is proceeding in close partnership with our collective bargaining units and other constituency groups. We have and will continue to simplify and flatten the organizational structure by eliminating layers and making it more responsive and nimble. We are continuing to explore merging administrative departments and sharing resources and staff. We are eliminating silos to work better and more effectively across units, departments, divisions, and colleges and encouraging collaboration. IUP is reviewing our processes to make

them more efficient and student friendly. We will be considering what we need to continue to do, what we need to stop doing, and what we need to start doing. Everything is on the table and all topics and items are up for discussion and will continue to be analyzed and evaluated. This includes areas that, perhaps, in the past, would never have been discussed. We are expanding opportunities for new revenue generation. There are strategic opportunities for IUP and targeted areas in which we can grow, such as research and grants. But there are other opportunities for growth, as well. IUP needs to be creative and explore big ideas with the goal of looking to the future.

This is the time for us to reinvent IUP. For IUP to not only survive but to thrive, we know we need to continue to work together across all levels and groups to address IUP's financial sustainability and build upon the good work that has been done so far. We have been at this a long time and the pandemic presented unprecedented challenges that all of IUP pivoted swiftly to overcome. We have had thoughtful discussions with many constituency groups including our Strategic Enrollment Planning Committee, University Planning Council, University Budget Advisory Council, Council of Trustees, NextGen Taskforce, the deans, and many more. Hundreds of IUP faculty and staff were involved in all of these efforts and we will continue to engage our stakeholders. To this end, IUP's submitted plan has and will continue to be discussed with all of the constituent groups that should be consulted including the various IUP committees, councils, and bargaining units. IUP has had interactive discussions beginning with both preliminary budget and financial information with the constituent groups during the Fall and Spring Semesters in FY 2019-20 and FY 2020-21, and continued these discussions through summer 2021 and this new academic year 2021-2022.

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. Below are details for each focus area, their respective leading indicators and actions, and the long-term impacts.

1) **Student Centeredness and student success**' leading indicators and actions: increase UG retention/persistence from Fall 2021 to Spring 2022, increase UG retention/persistence from Fall 2021 to Fall 2022, increase percent of UG students completing 30 credits per year, increase GR student success rate, and average net cost of attendance flat or decrease with long-term impacts of increased number of students completing degrees/credentials, decreased cost to degree, and increased enrollment.
2) **Growth of diverse, equitable, and inclusive community** leading indicators and actions: For marginalized students, reduce goal 1 leading indicators gap, continue and enhance support programs for black and brown students, revise general education (UG) and GR curriculum for better DEI content, add employee development for DEI, and focused on learning objectives with long-term impacts of increased number of underrepresented students completing degrees/credentials, students better prepared to lead for diverse, equitable, inclusive world, and employees better prepared welcome and support a diverse student population.
3) **Research and graduate programs** leading indicators and actions: achieve R2: High Research Carnegie Classification, increase number of large, multi-PI proposal submissions, implement common procedures to increase ROI in graduate student support, and implement common procedures for faculty support to increase ROI with long-term impacts of increase in funded research and efficiency in administering and better ROI for graduate student support.
4) **Communication, collaboration, and engagement** leading indicators and actions: Enhance processes that engage internal community in change management (Strategic Plan, NextGen, NextSen, SEP, Campaign planning, streamlining curricula, financial and operational management, etc.), more employee development – supporting new roles, organization, consistent business processes, increase engagement by external stakeholders, and increase reputation in key markets with long-term impacts of post-pandemic, post-retrenchment/furlough

understanding of *new* normal and real engagement in building IUP's future (internal and external stakeholder) and IUP brand re-established.

5) **Sustainability** leading indicators and actions: Reduce use of one-time funds for budget balancing, further reduce workforce primarily through attrition, achieve or exceed enrollment targets, simplify and regularize operational practices and provide more training, and develop and apply shared procedures for investing in academic, research, support programs for ROI with long-term impacts of progress on sustainability indicators, better financial position and a base for future success of IUP.

Part 1: Strategy Narrative

Complete one page for each of the university's top 2-3 strategies that are moving the university toward achieving their mission and strategic plan within the context of financial sustainability and student success. Copy this page, as needed, to complete for each of the top strategies.

Identifying strategic goals within major strategy categories

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

Strategic Goal(s) description and populations impacted:

The 2020-2025 university strategic plan provides a framework for a culture to enhance the student experience by fostering exceptional student centeredness. To accomplish this task, it will take flexibility to re-order resources, reduce expenses, and provide support to the five major impact areas including IUP-Readiness, Academic Success, Finding and Creating Community, Mental Health and Well Being, and Post-IUP Success. The Strategic Enrollment Plan dovetails and can be used as a tool to assist in recruitment and retention/persistence of our students and help ensure an affordable cost of attendance and aid optimization plan. The development of new programming will also play a key part in the future of IUP.

Anticipated student success, DEI, or financial sustainability outcomes:

Fostering student centeredness will enhance retention/persistence, increase credit completion ratios, and increase graduation rates. It provides opportunity for reputation, brand awareness to enhanced recruitment and funding opportunities for IUP. The Strategic Enrollment Plan provides assessment of the cost of attendance, strategies for scholarships and aid optimization for all students, and student success initiatives to be implemented.

Strategy funding and resources:

The Cabinet along with the University Budget Advisory Council will continue to review university revenues and expenses to ensure funding of university priorities. The NextGen academic restructuring, which became effective on July 1, 2021, is the first step in redefining IUP's academic program array to focus on areas of significant student and employer demand, and on overall university sustainability. The Strategic Enrollment Plan will identify the return on investment of enrollment initiatives.

Multi-campus and Systemwide implications, if applicable:

The Cabinet along with the University Budget Advisory Council will continue to review university revenues and expenses to ensure funding of university priorities. The Strategic Enrollment Plan will identify the return on investment of enrollment initiatives.

Part 1: Strategy Narrative

Complete one page for each of the university's top 2-3 strategies that are moving the university toward achieving their mission and strategic plan within the context of financial sustainability. Consider copying and pasting from January 2020 Goals submission, then update as appropriate. Copy this page, as needed, to complete for each of the top strategies.

Identifying strategic goals within major strategy categories

Strategy Categories (Check all that apply):	X	Student Success	X	Financial Sustainability
	X	Affordability	X	Academic Program Array
	X	Diversity/Inclusion		Other
Strategic Goal: 2	Embrace the identity and value of IUP as a doctoral research university			

Strategic Goal(s) description and populations impacted:

IUP will continue to review and expand programs offerings particularly in the masters/doctoral realm to increase visibility in the market and grow enrollments strategically. The academic programs provide enriching degree offerings for a value more than the cost of education. 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 vast opportunities for IUP faculty, staff, and students.

The identity and reputation of a doctoral university provides increased awareness for prospective enrollments, stronger engagements with alumni/donors, corporate partners, and federal, state, and local funding agencies, and impactful collaboratons with other institutions of higher education and research institutes.

Key populations are current students, students looking for bachelors, masters, certificate, and doctoral programming, corporate and foundation partners, alumni and community partners, and research partners around the world.

Anticipated student success or Financial Sustainability outcomes:

Outcomes from this goal will help to 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.

Strategy funding and resources:

IUP NextGen Plan is a data-driven restructuring of IUP academic colleges and programs along with the creation of academic areas of focus, to create a sustainable and more student-centered university.

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. It is recognized that the State System will be revising the appropriation allocation formula.

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 western PASSHE institutions.

Part 1: Strategy Narrative

Complete one page for each of the university's top 2-3 strategies that are moving the university toward achieving their mission and strategic plan within the context of financial sustainability. Consider copying and pasting from January 2020 Goals submission, then update as appropriate. Copy this page, as needed, to complete for each of the top strategies.

Identifying strategic goals within major strategy categories

Strategy Categories (Check all that apply):	X	Student Success		Financial Sustainability
		Affordability		Academic Program Array
	X	Diversity/Inclusion		Other
Strategic Goal: 3	Change IUP's culture to embrace and promote diversity, equity, and inclusion.			

Strategic Goal(s) description and populations impacted:

In line with the university strategic plan, the university is in the process of developing a DEI strategic plan specifically related to the Office of Social Equity and Title IX. (OSE). This plan incorporates all divisions of the institution along with the student groups and organizations on campus. All students, faculty, staff, and community are impacted with this plan.

It is our goal to be a community where students and employees can learn, grow, work, and succeed in an environment that respects each person's dignity, promotes, and fosters a diverse, inclusive, and equitable community life, and supports the success of its members to achieve their goals. Each member of the community can contribute to the mission. In terms of institutional responsibility, IUP has defined avenues for reporting and responding to problems and works to resolve those issues and problems so that students can achieve their educational goals. IUP will refine the processes and resolution options. IUP will work to bring programming to support the messages that move us forward, and education and training to equip us all with the tools to contribute to positive change.

Some specific goals include: developing new methods for confronting and disciplining racist behavior, improving academic and social supports for marginalized students, reviewing and updating curricula, policies and programs, implementing training and education regarding DE&I for all students and employees, enriching cultural competency in the IUP community to enhance our students' marketability and improve communities beyond IUP, improving communication about the good work that students and employees accomplish regularly, working with alumni to provide professional role-modeling and career opportunities, and developing clear strategies for recruiting and retaining students and employees of color as well as from other marginalized groups.

OSE currently provides a weekly digest for employees to make all aware of opportunities for engagement as does SA for students. OSE's newsletter and social media highlight accomplishments, activities, and events with SA doing the same for students. We are revitalizing a webpage to provide information and interactive participation around DEI issues.

Anticipated student success or Financial Sustainability outcomes:

We hope to foster a campus environment that promotes diversity, equity, and inclusion and values individual differences. The expected outcome would be an increased awareness and acceptance of diversity on campus. An increase in awareness and acceptance that will result in increased persistence of both students and employees.

Strategy funding and resources:

Funding has been identified as part of the E&G budget for programming efforts on campus. Support for scholarships has been identified within the university and the Foundation for IUP. IUP also received a 350,000 anonymous donation to support this work. The Cabinet along with the University Budget Advisory Council will continue to review revenues and expenditures to ensure funding of university priorities.

Multi-campus and Systemwide implications, if applicable:

The strategic plan is inclusive of all regional campuses and sites. The Chief Diversity and Inclusion Officer works with her counterparts at other system universities and the system Chief D&I Officer on shared polities and compliance obligations, recruitment and retention initiatives and response protocols to discrimination and bias incidents and issues.

Part 2: Enrollment Projections Used for Revenue Assumptions

Provide a brief description of the university's realistic enrollment projections, including:

1. *Rationale for the projections and what the university is doing to achieve those projections (new academic programs, fees, etc.). Include only approved academic programs.*
2. *Explanation of any specific new revenue associated with those projections (new programs, pricing or fees (both E&G and Auxiliary).*
3. *Anticipated impact of the COVID-19 pandemic and the university's associated mitigation strategies on enrollment.*

Rationale for enrollment trends and projections:

Since 2018-19 annualized FTE enrollment has declined by 22%. Annualized FTE was 10,429 in FY2018-19, current projections for FY2021-22 are 8,262. A corresponding decline in credit hours has also occurred.

	Actuals			Projection		
	FY2018-19	FY2019-20	FY2020-21	FY2021-22 (Sept. 2021)	Change from 18-19 to 21-22 Projection	% Change
Annualized FTE Enrollment	10,429	9,416	8,896	8,262	(2,167)	-20.78%
Credit Hours	293,438	264,954	248,088	228,639	(64,799)	-22.08%

Financial Aid and Scholarships: In fall 2020, IUP partnered with Ruffalo Noel Levitz (RNL) and deployed new scholarship strategies and adjusted institutional aid to provide more financial support to students. Through the continued 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 scholarship dollars than ever before. The results for fall 2020 were promising; we had an increase in yield from admit to enrolled of more than +2.4 percentage points for new freshmen over this same point in time from the prior year. Additionally, the fall 2020 freshman on the Indiana campus have an average high school GPA of 3.41 compared to an average high school GPA of 3.31 for our fall 2019 freshman at the same point in time in the prior year. This increase also indicated that we would likely to see an overall increase in retention and persistence into fall 2021 for the new freshman cohort. Since we did not change the scholarship awarding strategy, it was anticipated that we would see at least the same yield from admit to enroll for fall 2021 when projections were initially created. It was also anticipated that the increase in academic profile, along with the very strong fall 2020 to spring 2021 freshman retention rate, that our fall 2020 to fall 2021 retention rate would be stronger than in prior years as well. That retention increase did not occur as anticipated.

Transfer students responded quite well to our scholarship and financial aid offers and we have an increase in our yield from admit to enroll of 6.71 percentage points. The focus for fall 2021 is to build the applicant pool for our transfer students, as it declined in fall 2021 from fall 2020, and to continue awarding competitive scholarships to transfer students.

To reverse the yield and retention rates that we realized for the fall 2020 incoming class, we have made the decision to increase our scholarship support to students even further for the fall 2021 incoming class. This decision was made in conjunction, again, with our partner RNL, who anticipates an increase in yield, even without an increase in the application base, that will result in a larger freshman class for fall 2021.

In total, more than $6.7 million in E &G funding has been directed to scholarships for FY2020-21. The scholarship support allocated for FY2021-22 is over $16.3 million, FY2022-23 the amount is over $19 million, and over $19 million in FY2023-24. The increases are necessary as more students who were awarded renewable scholarships as freshmen, move towards graduation. In addition to this undergraduate scholarship initiative, over $5M has been allocated for graduate assistantships and scholarships. With the success of the Imagine Unlimited Comprehensive Campaign, it would be expected that some of the existing costs borne by E&G will be offset by fund raising and resulting in further reducing E&G expenses in the future.

Phase 2 of the scholarship centralization has been implemented for fall 2021. The decision to centralize scholarships was made to enable the university to offer scholarship resources with a data-driven methodology at a level more conducive to increasing yield from offered to enrolled than if made in a decentralized fashion without a prescribed level of support or timing of offer. During this phase, colleges and departments will no longer be making the recommendations of awards in most cases, though we are collaborating with departments if they are interested in still being involved in the selection, but it is within the time frame most effective for awarding and the scholarship level is determined through analysis. This organizational change allows for a more data-driven awarding structure and making offers based on historical yields from offer to enrolled versus only awarding up to the amount available in a scholarship fund then making late awards when a student decides to not attend IUP.

Continuing Undergraduate Students: The percent of continuing students in fall 2019 that continued to the fall 2020 cycle increased in fall 2020 over prior years' average rate fairly significantly and our freshman retention rate to spring for the fall

2020 cohort also increased, indicating the expectation of a higher retention rate from fall to fall for these students. As the fall 2021 enrollment cycle continued into early summer, it became apparent that the increase for our continuing students as well as the retention rate of our fall 2020 cohort was not at the level that was anticipated by the prior years' rates nor the historical rates. As part of our Strategic Enrollment Plan, we are developing a student success model linked to our University College in a more centralized, intentional way. The center will be led by a director who will actively be involved in the coordination of retention/persistence activities. This includes an initiative in the SEP plan that is designed to close the retention and persistence gaps for our underrepresented students using peer mentoring and coordinated co-curricular activities. Progress in these strategies will be monitored and assessed for effectiveness. Additionally, we are implementing a registration team model as part of our University Wide Retention and Persistence Committee that will be championing the communication plans to students and faculty, providing reporting solutions to identify students who are not registered, monitoring retention and persistence by program throughout the registration period and providing that information to deans/assistant deans, coordinating outreach campaigns to students, and providing targeted assistance to those students who are not registered and who have financial holds on their accounts. Finally, our scholarship initiative that awards more strategic, renewable scholarship awards to students is expected to help with student affordability, thus lessening the numbers of students who may be prevented from registering due to a financial hold on their accounts. The intended outcome of these activities is to increase the retention and persistence of our students; therefore, future projections in the CPP are using a conservative increase each year for retention and persistence.

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 any level, but most notably in the enrollment of graduate students at IUP. Graduate recruitment and enrollment are a significant focus during the implementation of the Strategic Enrollment Plan and includes new investments in new graduate student recruitment methodology as well as an emphasis on graduate student progress towards graduation. The graduate admissions staff will now include two counselors in addition to the graduate admissions director, who was the only professional staff member in the unit. These positions will serve to 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"), provide additional personalized outreach to students in the admission pipeline, and work with Marketing and Communications to build effective marketing campaigns, including print, digital, social media, and traditional television exposure. 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. Providing this additional staff support will also create capacity for outreach and assistance to current graduate students to enhance persistence to graduation. Additionally, the graduate admissions office has worked directly with the School of Graduate Studies and Research to determine the most effective use of graduate assistantships and scholarships to improve the yield from admitted to enrolled and creating a method of ensuring that all available funding to support this effort is fully utilized.

Clock Hour Programs: IUP is among the few institutions in PASSHE to offer programs on a clock-hour basis, including our Academy of Culinary Arts, Criminal Justice Training Program, Paramedic Program, Emergency Medical Technician (EMT) training, and School Security Personnel (SSP) Basic Training Program. As a result of the addition of paramedic, EMT, and school security personnel training, the headcount of students in clock hour programs have increased in FY2020-2021 and are anticipated to, at minimum, stay stable for the next three years.

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 towards 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 in order 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. To date this new structure resulted in approximately 40% more re-enrolled students for fall 2020 than what was projected based on the recent decline we had been seeing with this population of students. The fall 2021 enrollment for this group exceeded projections in the CPP and it is anticipated to be fairly consistent over the next three years; however, 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.

Dual Enrollment: High school juniors (including rising juniors) or seniors with a 3.0 cumulative high school GPA, may apply for dual enrollment at IUP. Some school districts have their own additional requirements for students. Exceptions have been granted for qualified students who are in lower grade levels. A first-time applicant must have the recommendation of their school counselor. 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.

An average of 60 high school students have taken advantage of dual enrollment courses over the past three fall semesters and an average of 140 students have taken courses in either the fall, spring, winter, or summer semesters. 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.

Projections for the comprehensive plan do include a conservative enrollment figure for dual enrollment students and fall 2021 enrollment of dual enrollment students exceeded CPP projections; however, our Strategic Enrollment Plan identified and proposed the removal of potential barriers for students interested in taking advantage of this program, such as the need for a school district agreement in order to receive a discounted tuition rate, to further increase this population. For fall 2021, we have implemented the ability for any high school student to receive this tuition discount if they enroll for courses at IUP. Additionally, we are creating intentional pathways for dual enrollment students to enroll for courses at IUP with an area high school and a community-based organization in the eastern part of Pennsylvania.

FTE Enrollment

COPY AND PASTE FROM PROJECTIONS TEMPLATE

	FY 2019-20	FY 2020-21	% Change	FY 2021-22	% Change	FY 2022-23	% Change	FY 2023-24	% Change
Fall FTE Enrollment									
Clock Hour	336.19	228.85	-31.9%	251.48	9.9%	251.48	0.0%	251.48	0.0%
Undergraduate	7,620.01	7,052.80	-7.4%	6,433.84	-8.8%	6,389.54	-0.7%	6,327.26	-1.0%
Graduate	1,058.89	982.88	-7.2%	956.60	-2.7%	1,004.49	5.0%	1,079.53	7.5%
Total Fall FTE Enrollment	8,678.90	8,035.68	-7.4%	7,390.44	-8.0%	7,394.03	0.0%	7,406.79	0.2%
Annualized FTE Enrollment									
Undergraduate (includes clock hour)	8,094.03	7,589.39	-6.2%	6,991.44	-7.9%	6,949.76	-0.6%	6,939.70	-0.1%
Graduate	1,321.97	1,306.38	-1.2%	1,270.29	-2.8%	1,333.71	5.0%	1,432.58	7.4%
Total Annualized FTE Enrollment	9,416.00	8,895.77	-5.5%	8,261.73	-7.1%	8,283.47	0.3%	8,372.28	1.1%

Explanation of any new specific revenue:

University Advancement: University Advancement's multi-pronged strategic plan to raise private funds has been impressive in its execution of the Imagine Unlimited Comprehensive Campaign, which completed six months early and $6 million above its $75 million goal at $81.36 million and in growing a positive relationship with the University's two affiliates: The Foundation for IUP and the IUP Alumni Association. These efforts have led to an increase in the FIUP endowment. The upward trajectory of engagement with external partners, be it alumni, friends, corporate and foundations, and the expanded initiatives with government and community have demonstrated an increase in engagement and funds committed from those sectors. Planned Giving has continued to increase (see second chart with increase in $ raised in FY 2021), proving a strong level of confidence among IUP alumni in the future of their alma mater. A major highlight of the comparative charts below is FIUP financial assets went from $30.6 million to $73 million in the period from 2015-2021. Currently, IUP and University Advancement are in the midst of the needs assessment for the next comprehensive campaign to launch in our 150th Anniversary in 2025, with an integrated collaborative action plan with all university partners. It is based on the University Strategic Plan, the Strategic Enrollment Plan, NextGen Academic Planning, Branding, and the Facilities Master Plan.

Private Funds Raised (Outright Gifts Only)

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Indiana	$5,602,020	$5,419,190	$4,187,535	$8,086,621	$6,013,577	$5,236,318	$4,801,041	$ 4,777,036	$ 4,920,347	$5,363,178

Source: Voluntary Support on Education Survey

Based on a projection of a fluctuations of volatility of economy, new tax laws and in fundraising as a whole as well as in patterns of comprehensive campaigns, based on average of increases and decreases of the past six years. Projections for FY22 account for pandemic impact and extreme volatility of market where anticipated increased outright gifts will be offset by unforeseen impact.

Note that $250,000+ single gifts have been discounted out of calculations of averages, as these gifts are extraordinary and are not in the norm.

FY 22 projection also takes into consideration vacancies of positions in the Development, Annual Giving and Advancement Services teams.

FY 23 projection will be the start of the quiet phase of the next comprehensive campaign for IUP.

Total Funds Raised (Commitments)

FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
$5,808,230	$5,206,032	$14,628,414	$29,726,919	$11,051,261	$14,470,886

Summary of Foundation Funds:

	FY2014-2015	FY2015-2016	FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021
Total Endowments	$54,542,960	$53,208,723	$58,956,302	$57,480,960	$61,146,591	$60,550,163	$78,377,403
Net Assets Available to Support IUP	$30,597,404	$17,540,517	$61,918,506	$85,236,100	$79,342,501	$47,367,652	$72,904,871
Actual Support Provided to IUP	$4,976,506	$6,029,117	$6,642,676	$16,348,341	$11,663,820	$7,920,286	$9,104,460

***FY2019-2020 Foundation Funds information will be available following the financial audit.**

Part 3: Financial Overview – E&G

Provide a brief description of the university's assumptions for the Educational and General (E&G) revenues and expenses. Consider copying and pasting from September 2020 CPP or February 2021 Sustainability Progress submission narrative, then update as appropriate.

E&G Revenues:

Key revenue assumptions incorporated into the CPP (V8) document submitted on September 13, 2021 include a a 1% rate increase in tuiton and fees for 2022-23 and 2023-24. Appropriations remain somewhat level at $56 million for all years of the plan with the implementation of the SERS savings adjustment.

Annual Fall FTE student enrollment in FY 2019-20 (excluding clockhours) was 8,678.9 and for the third year of the CPP(V8) is projected to be 7,406.79. Tuition and student fee revenues were calculated based on these projections and reflected in the CPP.

FY2021-22 Fall FTE enrollment is projected at 7,390.44. When IUP submitted the CPP V3 last September we were projecting 7,737.53, new projections are a 4.5% decline from last September. Projected credit hours are also lower than originally projected, which drives our revenue calculations by student category. These lower projections in combination with the updated tuition rate assumptions has lowered IUP's projected FY2021-22 tuition revenue from $87.0 million to $81.1 million.

Based on updated enrollment projections for FY2021-22, the two outer years of this CPP also show a decrease in enrollment projections from what was projected last September and therefore a decline in revenue.

Note: pending further review and discussions between IUP's Institutional Research and PASSHE, it was determined an adjustment to our reported FY2019-20 annualized FTE was necessary. This changed the FTE reported in September 2020 of 9,421 to 9,416. This change has been reflected in our new submission.

Beginning in 2022-23, IUP plans to eliminate the 20% tuition discount for IUP Northpointe and IUP Punxsutawney, pending Board of Governors approval in April 2022.

E & G revenues were $200,559,258 in 2019-20 and are projected to drop in year 3 of the CPP, 2023-24 to $181,749,941. This is due to the decline in projected credit hours and also due to the increased revenue in 2019-20 and 2020-21 because of the one-time CARES act funds received in those prior years. FY2021-22 revenue projections include $14.6 million in one-time HEERF III and SIP funding, which was claimed as lost revenue. This revenue is offset within expenditure categories.

Additional revenue resulting from the clock hour programs, specifically the Culinary Academy is anticipated in FY2021-22 and beyond.

E&G Expenses:

IUP has implemented multiple strategies to address the fact that our expenses are exceeding our revenues. The primary strategy was scrutinizing all vacancies and reduction to our workforce which included not filling vacancies and eliminating non-faculty positions, revising positions and position descriptions based on function, organizational structure changes, program reductions, furloughs, and retrenchment of faculty.

Workforce Reduction: When comparing annualized faculty and non-faculty FTE as of June 30, 2019 to projected FY2021-22 annualized FTE, faculty workforce has decreased by 29% and non-faculty workforce has decreased by 23%, which totals 25.61% of total workforce. This resulted in an overall decrease of personnel (salary and benefit) expenditures exceeding $31 million. A total of 334.57 FTE employee reductions is expected to take place by the end of this fiscal year with 174.30 FTE faculty reductions and 160.27 FTE non-faculty reductions.

The IUP president has committed to the campus community that during the fiscal year 2021-2022, no further faculty retrenchments or bargaining unit furloughs will take place. This does not mean that we will not be further reducing our workforce in FY 2021-2022. There will be reductions of personnel costs through a few methods, such as eliminating new vacancies through attrition and focusing on reductions in the non-represented employee group which had not seen the same percentage level of reductions as the other employee groups.

	FY2018- 19 Actual Unrestricted Annualized FTE	FY2021-22 Projected Unrestricted Annualized FTE	FTE Change	% FTE Change	Estimated Salary and Benefits Savings
Faculty	607.16	432.86	(174.30)	-28.71%	(16,690,464)
Non-Faculty	699.02	538.75	(160.27)	-22.93%	(14,620,259)
Total	**1306.18**	**971.61**	**(334.57)**	**-25.61%**	**(31,310,723)**

Built into the non-faculty budget is a planned reduction of 10 non-represented employee FTE. This decision was based on an analysis which compared IUP and other state system schools which revealed that IUP is overstaffed in non-represented positions, specifically those with pay grade levels of 190 and above.

The decline in workforce as shown on the workforce charts of the CPP below show a two-year reduction to faculty of 156.53 and non-faculty reductions of 134.95, where as the chart above shows the reductions since July 1, 2019.

A similar analysis was completed for the clerical series positions. The analysis showed that IUP had more clerical positions than our 13 sister schools and that we were overstaffed in the clerical positions by approximately 52 FTE. The analysis resulted in IUP reducing overall clerical staff by converting the majority of 12-month employees to 9-month employees and also through position eliminations and furloughs. These efforts resulted in approximately 45 FTE towards meeting our target, with financial savings of approximately $2.9 million. After the implementation of these clerical changes, various adjustments to FTE savings were made based on department workloads and needs.

IUP also restructured the Facilities area which resulted in substantial amount of eliminated positions, removed an extra level of managers and supervisors, combined multiple departments into one more highly functioning unit, and developed a more professional, team-like, and customer service-oriented department to serve the campus community.

A permanent reduction to temporary faculty FTE resulted in savings of $1.7 million and approximately 30 budgeted FTE. In addition, permanent reductions of $600k have been implemented which will reduce expenses related to other faculty budgeted pools (summer school, promotions).

We have exceeded our FY 2020-21 faculty workforce reduction target of 49.2 FTE (as submitted on September 4) by an additional 6.5 faculty FTE for a total reduction of 55.7 FTE. Our two-year total non-faculty workforce reduction target was 160.2 FTE and faculty workforce reduction target was 182 FTE.

Even though we have not met our target student/faculty (19.2) and student/non-faculty (17.7) ratios, we have made significant progress We are currently projecting a student/faculty ratio of 17.5 and student/non-faculty ratio of 15.5 by FY2023-24.

Unrestricted FTE Employees and Associated Metrics

COPY AND PASTE FROM PROJECTIONS TEMPLATE

	Target	FY 2019-20	FY 2020-21	% Change	FY 2021-22	% Change	FY 2022-23	% Change	FY 2023-24	% Change
Fall FTE Faculty, net of shared faculty	n/a	585.02	522.80	-10.6%	430.12	-17.7%	425.88	-1.0%	423.90	-0.5%
Annualized Unrestricted FTE Faculty, net of turnover	n/a	589.39	529.39	-10.2%	432.86	-18.2%	428.67	-1.0%	426.71	-0.5%
Annualized Unrestricted FTE Nonfaculty, net of turnover	n/a	673.70	598.88	-11.1%	538.75	-10.0%	538.73	0.0%	538.78	0.0%
Fall FTE Student/Fall FTE Faculty Ratio	19.2	14.8	15.4		17.2		17.4		17.5	
Annualized FTE Student/ Annualized FTE Nonfaculty Ratio	n/a	13.5	14.9		15.3		15.4		15.5	

Other Expenses: IUP has been currently performing an in-depth review of budget allocations for areas of potential reductions. This has already resulted in operating budget reductions of nearly $5 million. Part of the reductions include decreasing operating budgets by 50% this fiscal year, which resulted in savings of $2.7 million. This budget reduction will be reflected in all three years of the plan. This analysis of cost centers will continue through this fiscal year. Part of what we have observed through this process is that IUP's chart of accounts is much larger, complicated, and cumbersome than it should be and going along with the analysis will be recommendations for simplifying the structure of the chart of accounts.

Student bad debt shows a one-time increased expense in FY2021-22, this is the result of a change in accounting methodology which is expected to result in a one-time -$900k to the bottom line.

$14.6 million in HEERF III and SIP funds claimed as lost revenue is reflected in the revenue section and also offset within various expenditure categories for approved strategic initiatives. A portion of the lost revenue claim has been approved to fund a strategic financial aid initiative. $1.4 million of additional student aid expenses is being reported.

Total E&G and Plant Unrestricted Cash as of June 30, 2019 was $83 million. With the current projected revenue and expenses, cash balances are projected to be $39 million at the end of FY 2023-24.
Total E&G Unrestricted Net Assets as of June 30, 2019 were $80 million. With the current projected revenue and expenses, Net Assets are projected to be $40 million at the end of FY 2023-24.

The FY2021-22 E&G budget was balanced by implementing various permanent budget reductions to both operating and significant personnel reductions as well as using one-time carry forward and reserves of $6.2 million.

Although IUP was able to balance the current year's budget by implementing various strategies, FY2022-23 and FY2023-24 are showing deficits of approximately $12 million each year. By implementing the one-time use of reserves, IUP plans to reduce these deficits to $7.8 million in FY2022-23 and $8.1 million in FY2023-24.
A year over year comparison of FY2021-22 and FY2022-23 showed that the increased deficit is primarily the result of increased personnel expenditures due to Collective Bargaining increases as well as benefit assumptions. Also adding to the increased expenditures for FY2022-23 a projected $2.6 million increase to scholarship funding. The increase in the University's expense is due to declining scholarship support from the Foundation for IUP. While the source of the funding has shifted more to IUP, we have committed to ensuring affordability for all of our students. The decision to reflect the deficits in the two future years is a mindful one.

In combination with less drastic reductions in workforce via attrition and elimination of some manager positions, the University is taking other steps to reduce expenses and increase revenues. These budget balancing ideas include:

- Leveraging foundation funds
- Improving business processes, with focus on our students
- In-depth budget review to identify other permanent non-personnel reductions
- A full review of designated fund centers
- Review of IUP's organizational structure
- Continue to eliminate vacant positions and rethink how we do work
- Analysis of other areas and functions that we have not assessed so far to understand if we can be more efficient

If absolutely necessary, adequate reserves exist to balance the budgets in 2022-23 and 2023-24. At this time we have chosen to show an unbalanced budget in these two years to allow for further development of the ideas above.

Campus Footprint (aligning space to enrollment and workforce): IUP plans to demo five building on campus (the R&P Building, Eicher, Pratt, Reschini house, and University Towers) with a savings of $857,000 annually. This will reduce the assignable square footage by 44,181. Also, Foster dining hall, which closed in FY2017-2018, with the opening of North Dining Hall, is in the process of being demolished, reducing assignable square footage by an additional 43,214.

IUP is in negotiations for the transfer/sale of the IUP Northpointe campus property. These negotiations are in process and we expect for negotiations to be completed by the end of 2021. If successful, IUP will transfer/sell the Northpointe property which is on a 5.4-acre parcel and has 24,000 sq. ft. of academic building space.

Construction began on the new science building, Kopchick Hall, in Fall 2020 and should be completed for the opening of the fall 2023 semester. The present science building will be demolished in the Spring of 2024. The present science building has 159,626 gross square footage and 92,619 assignable square footage compared to the new science building which will have 142,536 gross square footage (17,090 less) and 97,635 assignable square footage (5,016 more). The new building will be more energy efficient, therefore, there will be a minimal change in the operating cost between the two buildings. The funding for the new science building from fund raising and DGS capital funds has been secured. The plan does not use E&G funds.

IUP has plans to demolish three buildings on the IUP Punxsutawney campus. This project is on the IUP 5-year capital plan and we hope that it will receive approval to move forward by the Board of Governors at their October, 2021 board meeting. If approved, the project would result in another 58,876 square feet being taken offline.

Part 3: Financial Overview – AUXILIARY

Progress submission narrative, then update as appropriate. Provide a brief description of the university's assumptions for the Auxiliary revenues and expenses. Consider copying and pasting from September 2020 CPP or February 2021 Sustainability

Auxiliary Revenues:

IUP has submitted an unbalanced auxiliary budget for all three years 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 decrease in occupancy and high debt service. The deficit for auxiliaries totals $8.1 million for FY2021-22, $7.6 million for FY2022-23, and $8.9 million for FY2023-24. The auxiliary budget deficit is negatively impacting the IUP's financial metrics as shown in the tables below. The IUP operating margin, primary reserve ratio and estimated minimum reserves would have been significantly better if not for this auxiliary budget deficit issue, as the E & G financial picture has changed significantly to the positive.

The IUP auxiliary enterprises is projected to experience a decline in assets for FY2020-21, which will impact the university's overall financial health. Two factors have influenced this decline. First, prior to COVID-19, a projected decline in student enrollment resulted in a corresponding decline in the number of students submitting housing agreements to reside in campus housing. Second, because of the COVID-19 pandemic, housing capacity was reduced on the Indiana campus from 3528 beds in IUP and Foundation-owned housing to 2590 beds following social distancing guidance from the CDC and other agencies. Students in on-campus housing have been placed single-occupancy rooms, with few exceptions, within suite-style housing only. Therefore, the housing capacity in the only IUP-owned residence hall, a traditional-style facility with 180 beds, was reduced to zero with no students residing in the building due to the inability to provide the appropriate level of social distancing in this facility. This means there will be no revenue for IUP-owned housing at the Indiana campus. Additional revenue from the sale of private bedrooms and private suites has been significantly reduced to meet the increased need for single rooms due to the COVID-19 pandemic.

Housing occupancy for Phases I and IV are at 35.79% and 74.16% occupancy, respectively. Total Housing occupancy at the Indiana campus is 62.24% occupancy, as of August 6, 2021. Total meal plan participation and dining revenue has increased 17% over Fall 2020. However, participation has decreased by 25.7% compared to 2019, which is the comparison year for the new contract. Most of this decrease, compared to 2019, is in off-campus student meal plans which have decreased by 40% since fall 2019. This is a combined result of more students electing to live on campus as well as a result of COVID. The current loss compared to 2019 is a greater loss than the lowest tier on the new dining contract. An MOA or similar negotiated terms with Aramark will have to be formed to mitigate any financial loss.

IUP-owned housing at the Punxsutawney campus began operating at under 40% occupancy after the Developmental Studies Program moved from the Punxsutawney Campus to the Indiana Campus over four years ago. The reduction in occupancy from above 85% to below 40% has resulted in an operational loss for both housing and dining at the Punxsutawney campus. Occupancy must average at least 83% to avoid operating at a financial loss. This significantly contributes to an annual shortfall for this operation.

FY2020-21 actuals reflect a deficit of $833k. A one-time use of HEERF II funds in the amount of $6.9 million was utilized as a one-time funding source to help offset the financial strain that COVID-19 had on the Auxiliary units.

Effective July 1, 2020, IUP put in place master leases in place for Phases I and IV. Revenues associated with these leases is reflected within Housing Fees. FY2021-22 projected revenue associated with these phases are $6.1 million. FY2022-23 projections are increasing to $6.9 million, and FY2023-24 are projected to be around $6.1 million. The decrease in FY2023-24 is attributed to the overall occupancy of all the housing phases as well as an expected decrease in occupancy. Expenses associated with these leases are reflected in both utilities and all other expenses. The change is also evident in the Privatized Housing revenue, FY2020-21 through FY2022-23 no longer reflect revenues collected and paid to IUP (in the form of chargebacks) for all four phases. Phases I and IV will no longer be paying IUP for those chargeback expenses.

Housing and Dining revenues also show an increase in revenue resulting from the $1,000 per student housing scholarship for students at the Indiana campus. It is anticipated that this incentive would increase the number of new and continuing students living in the residence halls and purchasing a meal plan. This scholarship program is in the first semester of a two-year pilot. It is too soon to assess the efficacy of this program.

The deficit for auxiliaries totals $8.1 million for FY2021-22, $7.6 million for FY2022-23, and $8.9 million for FY2023-24.

Auxiliary Expenses:

Multiple strategies and analyses are underway to address the auxiliary enterprise financial challenges. The Housing and Dining and the Budget offices worked together to permanently move over $750k in personnel expenses from auxiliaries to E & G taking effect FY2020-21 as staff assignments were modified and not serving within auxiliary services.

Since 2019-20, the auxiliary units have reduced workforce from 42.74 FTE to 20.47 FTE, or a 52.1% decrease in overall workforce. This was achieved by eliminating positions, re-aligning the funding source with the actual work being performed, not filling positions when vacated, and savings from reducing clerical staff from 12 to 9-month positions.

Efforts are underway to reduce housing-related expenditures and streamline contracted services for the residence halls resulting in reduced total expenditures for FY2020-2021 and beyond. There will be expense reductions related to several revisions to service contracts for FY2020-2021 and FY2021-2022. Additional strategies are being explored with the goal to yield more expenditure reductions in FY2023-2024 and beyond.

The University has been working with the dining services contractor, Aramark, since early January 2020 to identify cost-reduction and revenue generating measures for the second half of FY2019-2020 and for FY2020-2021 while keeping meal plan rates flat for FY2020-2021. These savings strategies are anticipated to continue under the new contract with Aramark which began June 1, 2021.

Due to reduced housing occupancy on the Punxsutawney campus, IUP Dining ended food operations on the Punxsutawney campus at the end of summer 2021 to eliminate operational losses from the dining program. A capital investment of $96k was made to convert 26 suites into kitchens allowing students to prepare their own meals. Students living on the Punxsutawney campus are no longer required to have a meal plan. This has eliminated the yearly operational loss of $160k.

The University is currently exploring leasing the unused kitchen and residential space at the Punxsutawney campus for retail purposes. A request for letters of interest has been issued. The University is seeking a partnership with one or more external entities to lease nearly 3,000 square feet of kitchen and dining space and up to 10,645 square feet of residential space that could be used as professional office space. If the space is leased, it will benefit IUP, our students who attend the culinary program, and the Punxsutawney community.

Part 4: Overall Impact on Unrestricted Net Assets

Provide a brief description of the university's planned use of unrestricted net assets, including any strategic initiatives and capital investments.

Overall Impact on Unrestricted Net Assets:

Planned Use of Unrestricted Net Assets (UNA): UNA at June 30, 2021 was ($327,298,511). The composition of UNA after excluding unfavorable UNA balances due to unfunded liabilities for compensated absences, other post-employment benefits and pension benefits is as follows (see **Note**):

E&G – General Fund	$ 6,675,853
E&G - Designated	37,130,638
E&G – Plant	22,130,825
Auxiliary	5,996,321
Total UNA	$ 71,933,637

Note: Excludes Long Term Investments, Unrestricted Quasi-Endowments equal to $4,696,343

Planned uses of E&G UNA include:

- Other Designated Funds $18,816,522.
- E&G Carryover $6,675,853.
- Special Programs, Self-Supporting Funds, and Scholarship Funds - $8,747,794
- E&G Plant

As of June 30, 2019, E&G unrestricted net assets were $80 million. This CPP is projecting those net assets to drop to $40 million by June 30, 2024.

Total unrestricted net assets (E&G and Auxiliary) have declined by $14 million since FY 2018-19 (from $86 million to $72 million). This is primarily driven by expenditures exceeding revenues. Even though this trend is expected to continue for all years of the plan, the University is taking steps to address this and get to a balanced budget by FY2023-24.

Financial Projections
Unrestricted Activity (Educational & General and Auxiliary Enterprises)

	FY 2019-20	FY 2020-21	% Change	FY 2021-22	% Change	FY 2022-23	% Change	FY 2023-24	% Change
Total E&G Budget									
Total Revenues	$200,559,258	$191,630,132	-4.5%	$190,045,525	-0.8%	$177,992,233	-6.3%	$181,749,941	2.1%
Total Expenditures and Transfers to Plant Funds	202,004,525	187,866,947	-7.0%	196,240,179	4.5%	190,176,033	-3.1%	193,625,670	1.8%
Revenues Less Expenditures/Transfers to Plant Funds	**($1,445,267)**	**$3,763,185**	**n/a**	**($6,194,654)**	**-264.6%**	**($12,183,800)**	**n/a**	**($11,875,729)**	**n/a**
Surplus/(Deficit)--Excludes Transfers to Plant Funds	**($809,986)**	**($3,139,702)**	**n/a**	**($5,769,654)**	**n/a**	**($11,433,800)**	**n/a**	**($11,125,729)**	**n/a**
Initiatives	**$0**	**$0**	**n/a**	**$0**	**n/a**	**$0**	**n/a**	**$0**	**n/a**
One-Time COVID Funds *(revenue recognition adjustment)*	**n/a**	**$0**	**n/a**	**$0**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**
Revenue and Use of Supplemental Resources/Adjustments Less Exp and Transfers	**($1,445,267)**	**$3,763,185**		**($6,194,654)**		**($12,183,800)**		**($11,875,729)**	
Use of Supplemental Resources for Operations (to Balance Budget)	**$0**	**$0**	**n/a**	**$6,194,654**	**n/a**	**$4,300,000**	**-30.6%**	**$3,800,000**	**-11.6%**
Revenue and Use of all Supplemental Resources/Adjustments Less Exp and Transfers	**($1,445,267)**	**$3,763,185**	**n/a**	**($0)**	**n/a**	**($7,883,800)**	**n/a**	**($8,075,729)**	**n/a**

Total Auxiliary Budget									
Total Revenues	$21,942,065	$24,303,412	10.8%	$19,227,463	-20.9%	$20,453,789	6.4%	$19,976,144	-2.3%
Total Expenditures and Transfers to Plant Funds	22,556,925	25,136,342	11.4%	27,335,619	8.7%	28,076,174	2.7%	28,949,573	3.1%
Revenues Less Expenditures/Transfers to Plant Funds	**($614,860)**	**($832,930)**	**n/a**	**($8,108,156)**	**n/a**	**($7,622,385)**	**n/a**	**($8,973,429)**	**n/a**
Surplus/(Deficit)--Excludes Transfers to Plant Funds	**($632,450)**	**($1,999,812)**	**n/a**	**($8,108,156)**	**n/a**	**($7,622,385)**	**n/a**	**($8,973,429)**	**n/a**
Initiatives	**$0**	**$0**	**n/a**	**$0**	**n/a**	**$0**	**n/a**	**$0**	**n/a**
One-Time COVID Funds *(revenue recognition adjustment)*	**n/a**	**$0**	**n/a**	**$0**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**
Revenue and Use of Supplemental Resources/Adjustments Less Exp and Transfers	**($614,860)**	**($832,930)**		**($8,108,156)**		**($7,622,385)**		**($8,973,429)**	
Use of Supplemental Resources for Operations (to Balance Budget)	**$0**	**$0**		**$0**	**n/a**	**$0**	**n/a**	**$0**	**n/a**
Revenue and Use of all Supplemental Resources/Adjustments Less Exp and Transfers	**($614,860)**	**($832,930)**	**n/a**	**($8,108,156)**	**n/a**	**($7,622,385)**	**n/a**	**($8,973,429)**	**n/a**

Total Unrestricted (E&G and Auxiliary) Budget									
Total Revenues	$222,501,323	$215,933,544	-3.0%	$209,272,988	-3.1%	$198,446,022	-5.2%	$201,726,085	1.7%
Total Expenditures and Transfers to Plant Funds	224,561,450	213,003,289	-5.1%	223,575,798	5.0%	218,252,206	-2.4%	222,575,242	2.0%
Revenues Less Expenditures/Transfers to Plant Funds	**($2,060,127)**	**$2,930,255**	**n/a**	**($14,302,810)**	**-588.1%**	**($19,806,184)**	**n/a**	**($20,849,157)**	**n/a**
Surplus/(Deficit)--Excludes Transfers to Plant Funds	**($1,442,436)**	**($5,139,514)**	**n/a**	**($13,877,810)**	**n/a**	**($19,056,184)**	**n/a**	**($20,099,158)**	**n/a**
Initiatives	**$0**	**$0**	**n/a**	**$0**	**n/a**	**$0**	**n/a**	**$0**	**n/a**
One-Time COVID Funds *(revenue recognition adjustment)*	**n/a**	**$0**	**n/a**	**$0**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**
Revenue and Use of Supplemental Resources/Adjustments Less Exp and Transfers	**($2,060,127)**	**$2,930,255**		**($14,302,810)**		**($19,806,184)**		**($20,849,157)**	
Use of Supplemental Resources for Operations (to Balance Budget)	**$0**	**$0**	**n/a**	**$6,194,654**	**n/a**	**$4,300,000**	**-31%**	**$3,800,000**	**-11.6%**
Revenue and Use of all Supplemental Resources/Adjustments Less Exp and Transfers	**($2,060,127)**	**$2,930,255**	**n/a**	**($8,108,156)**	**n/a**	**($15,506,184)**	**n/a**	**($17,049,157)**	**n/a**

Total Estimated Unrestricted Net Assets	$81,291,884	$76,629,979	-5.7%	$62,327,169	-18.7%	$42,520,984	-31.8%	$21,671,827	-49.0%
Total Estimated End of Year Cash Balance	$78,304,151	$81,705,001	4.3%	$67,402,191	-17.5%	$47,596,007	-29.4%	$26,746,849	-43.8%

Projected Ratios resulting from the Annual Projection Plan - Will NOT Match Final Metric Results

	Target[1]	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Fall FTE Student/Fall FTE Faculty Ratio	19.2	14.8	15.4	17.2	17.4	17.5
Fall FTE student/Fall FTE faculty						
Estimated Student/Nonfaculty Ratio	n/a	13.5	14.9	15.3	15.4	15.5
Annualized FTE Student/Annualized FTE Nonfaculty						
Estimated Annual Operating Margin[2]	>2%	-2.4%	-4.5%	n/a	n/a	n/a
End of Year Surplus/(Deficit)--excluding Transfers to Plant/Total Revenues						
Estimated Annual Primary Reserve Ratio[2]	>40%	34.9%	34.0%	n/a	n/a	n/a
Estimated End of Year Balance in Net Assets/Total Expenses						
Estimated Minimum Reserves[2]	>180 d	143	159	n/a	n/a	n/a
*Unrestricted cash*365/total unrestricted expenses*						

[1] *Target for student/faculty ratio is based on fall 2010 FTE student and fall 2010 FTE faculty. Other targets reflect the procedure/standard requirements for overall financial sustainability.*

[2] *Ratios are for one year only; ratios used in the sustainability scorecard are based on a three-year rolling average.*

Part 5: Academic Program Strategies

Briefly describe anticipated changes to the academic program array, as applicable. Note: this is for academic planning and does not substitute for the new program proposal or notification process. It also does not preclude seizing upon unforeseen or innovative opportunities.

New credentials (degrees, credit-bearing certificates) to be added over the indicated planning period and a brief rationale for why *this* credential and why *this* university.

Next two years:

6-Digit CIP Code	Credential level and type	Program Name	Brief Rationale
11.0103	B.S.	**Information Technology** (STEM) *New program. Approved by Council of Trustees. Letter of Intent (LOI) submitted to PASSHE on January 12, 2020.*	This program will prepare students for positions as system administrators, network administrators or IT infrastructure managers. We believe women, minority, and socio-economically disadvantaged students with less STEM confidence or less interest in hard-core computer programming will be attracted to the business leadership and soft skills orientation of this program, allowing IUP to give them a 'tech elevator' to success. This program has been moved into the Department of Mathematical and Computer Sciences to further strengthen its core curriculum and align it with our other STEM programs.
52.0304	M.S.	**Accounting and Finance** *New program. Approved by Council of Trustees. Letter of Intent (LOI) submitted to PASSHE on April 21, 2020.*	No other school in PASSHE or in the state of Pennsylvania has a graduate degree that combines these two disciplines. This collaborative program is designed to cover the major content areas of both the Certified Public Accountant (CPA) and Chartered Financial Analyst (CFA) exams. The program will also give students the required 150 hours of academic credit mandated by the State Board of Accountancy in Pennsylvania and most other states. **Complete.**
15.1501	M.B.A.	**Supply Chain Management** (STEM-MBA) *New program. Approved by Council of Trustees. Letter of Intent prepared but not submitted.*	Designed to prepare junior and mid-level business executives for the growing need to manage complex supply chains in the manufacturing, distribution, and service industries in the Commonwealth of Pennsylvania and around the world. With this STEM-designated degree, students will gain the quantitative, analytical, and managerial knowledge, tools, and capabilities required to be successful in the fast-paced and global field of supply chain management.
11.1099	M.B.A.	**Information Systems.** (STEM-MBA) *New program. Approved by Council of Trustees. Letter of Intent prepared but not submitted.*	While the demand for the traditional M.B.A. has remained stable or declined, the demand for new and emerging technology-focused M.B.A. programs has strongly increased. The proposed STEM-designated program will enable graduates to apply existing and trusted Information Technology (IT) solutions as well as new and novel IT solutions to address technological business goals.
13.0301	Ph.D.	**Curriculum and Instruction** *Conversion from existing program*.	This would be a degree change for an existing DEd program which no longer meets workforce needs. Students interested in our program have told us they prefer an academic research credential to enable them to work in higher education rather than K-12 schools.
13.1319	A.A or A.A.S.	**Vocational Education** *New program. Currently in the planning stage.*	A degree/credential for Career and Technical Educators that seek teacher certification only (60 credits).

6-Digit CIP Code	Credential level and type	Program Name	Brief Rationale
50.0102	B.F.A.	**Graphic Design and Illustration** *New program. Curriculum proposal in progress; anticipated Senate and Council of Trustees approval in Fall 2020.*	This new program would provide students with a variety of design skills in layout, typography, brand design, web design, three-dimensional modeling, and digital illustration, leading to careers as graphic designers, illustrators, art directors, and web designers while also preparing students for entrepreneurial design opportunities made possible by social media platforms. The recent closure of two privately-operated design schools in the region, the Art Institute of Pittsburgh and the Bradford School, suggests that populations recently served by those institutions would be good recruitment targets for this program.
45.1004 (tentative)	B.A.	**Philosophy, Politics, and Economics** *New concentration. Curriculum proposal in progress; anticipated Senate and Council of Trustees approval in Fall 2020.*	This interdisciplinary program is designed to recruit students interested in careers in law, government, public policy, public administration, the non-profit sector, advocacy, business administration, consulting, finance, journalism, and education. It should also appeal to students who are concerned about the impact of law, policy, and government on individuals, social groups, and the broader world. **Complete.**
13.1299 (tentative)	Sub-Baccalaureate Certificate	**Certificate in Secondary Science Education** *New shared certificate required to eliminate four individual science education tracks.*	This shared certificate will allow students interested in teaching Biology, Chemistry, Earth & Space Science or Physics to meet state Secondary Science Education Certificate requirements as part of their BS program and become certified middle- and high-school science teachers in Pennsylvania and other states. Creation of this certificate will allow four individual education degree programs to be eliminated from the array. **Complete.**
54.0105	Sub-Baccalaureate Certificate (PASSHE-wide)	**Public History** *New system sharing format for existing academic program that would include faculty from several PASSHE institutions.*	This system-sharing undergraduate public history certificate is designed to be taken as part of the curriculum for a Bachelor's degree or as a stand-alone professional development curriculum for in-service public history professionals. The certificate combines the rich variety of public history offerings at several PASSHE schools into a single, state-of-the-art program.
51.0203	Post-Baccalaureate Certificate (100% Online)	**Speech-Language Pathology Pre-Graduate Certificate** *New program. Currently in the planning stage.*	This certificate will allow students with a Bachelor's degree in a program other than SLP to acquire the pre-requisite coursework for entry into an SLP graduate program. The program would be offered in an asynchronous, online modality to recruit students who are working daylight hours. There is potential to recruit nationwide with the asynchronous format.
13.0101	M.A.	**Teaching** *New program. Currently in the planning stage.*	This hybrid master's degree would prepare someone with an undergraduate content area (Early Childhood/Child Development, English, Social Studies, Math or Science) to teach with an initial certification. Students would be comprised of career changers, paraprofessionals in schools, etc – a returning PASSHE student population with a bachelor's degree in a non-education background.
31.0505	BS	**Exercise Science** *Conversion from existing program track*	Currently the BS is a track under Physical Education and Sport while the M.S. is a track under Sport Science. In order to improve our marketing and clarify the program to accreditations, we would like to separate the tracks into their own academic programs. No additional resources would be needed.
31.0505	M.S.	**Exercise Science** *Conversion from existing program track*	
31.0501	BS	**Sport Administration** *Conversion from existing program track*	Currently the BS is a track under Physical Education and Sport while the M.S. is a track under Sport Science. In order to improve our marketing and clarify the program to accreditations, we would like to separate the tracks into their own academic programs. No additional resources would be needed.
31.0501	M.S.	**Exercise Administration** *Conversion from existing program track*	

Next three to five years:

6-Digit CIP Code	Credential level and type	Program Name	Brief Rationale
51.0203	Post-Graduate Certificate	**Certificate in Speech-Language Pathology Service Delivery** *New program. Currently in the planning stage.*	This certificate will allow students who have completed a Master's degree in SLP to pursue a post-graduate specialization certificate in clinical service delivery. The 15-18 credit certificate would focus on advanced service delivery knowledge and skills such as dosage, telehealth, and clinical supervision. The certificate would particularly appeal to SLPs in school settings who have credit-based incentives for advancement in salary scales.
51.0203	Clinical Doctorate (SPLD)	**Speech-Language Pathology** *New program. Currently in exploration stage.*	This professional doctorate would pair the intra-disciplinary coursework from the Post-Graduate Certificate in SLP proposed above with existing doctoral level coursework from inter-disciplinary programs for additional specialization in Interprofessional Education. University expense for the program would be minimized by including existing doctoral coursework.
50.1003	B.S.	**Music Industry** *New program. Currently in exploration stage.*	This new program would combine offerings in the Department of Music, The Eberly College of Business and Information Technology, and the Department of Communications Media. It would give students the skills and knowledge to work in various aspects of the music industry, including management, marketing, sound recording, and artist development.
50.0411	B.S.	**Game Design and Development** *New program. Currently in exploration stage.*	A program that focuses on focuses on the design, development, and programming of interactive media entertainment, including computer and video games, virtual environments, Internet applications, and other interactive media. Includes instruction in theory of games, turn-based games, real-time games, visual and interactive design, story development, animation, simulation, and programming.
19.0501	A.S.	**Food and Nutrition** *New program. Currently in the planning stage.*	This new program would prepare students to work as nutritional aides or dietary assistants in care homes, hospitals and other group settings.
11.1003	M.S.	**Cybersecurity (STEM)** *New program. Currently in exploration stage.*	This new graduate program meets a growing demand in the marketplace and allows PASSHE computer science and criminology students an advanced credential for a career in the cybersecurity industry.
51.2201	M.P.H.	**Public Health** *New program. Currently in exploration stage. Would require accreditation of the BS in Public Health first.*	The Master of Public Health (MPH) is a broadly focused multi-disciplinary professional degree designed to provide students the skills and knowledge to advance in public health careers. Graduating from an MPH program allows students to work in public healthcare settings, government agencies, and non-profit organizations as administrators or managers.

Credentialing programs. being considered for moratorium over the indicated planning period and a brief rationale.

Next two years:

6-Digit CIP Code	Credential level and type	Program Name	Brief Rationale
45.0601	B.A.	Economics, Pre-Law Track	These Pre-Law programs are being discontinued. An existing Interdisciplinary Pre-Law minor will serve as the replacement.
38.0101	B.A.	Philosophy, Pre-Law Track	
54.0101	B.A.	History, Pre-Law Track	
45.1101	B.A.	Sociology, Disability Services Track	This track is being discontinued due to overlap with another.
52.0201	B.S.	Management, Energy Management Track	This track is being discontinued due to lack of demand
52.0201	B.S.	Management, Supply Chain CCAC Track	This track is being discontinued due to lack of demand.
30.0101	B.S.	Natural Science, Pre-Podiatry Track	This track is being discontinued due to lack of demand.
30.0101	B.S.	Natural Science, Pre-Audiology Track	This track is being discontinued due to lack of demand.
51.0908	B.S.	Respiratory Care, CRT Track	This track is being discontinued due to lack of demand.
51.1005	B.S.	Medical Technology	This track is being discontinued due to lack of demand.
13.1015	B.S.Ed.	Early Childhood Special Ed Urban Track	This track is being discontinued due to changes in PDE regs.
13.1015	B.S.Ed.	Early Childhood Special Ed (BC3 campus)	This program is being discontinued due to lack of demand.
45.9999	B.S.Ed.	Anthropology, Social Studies Track	These three B.S.Ed. programs are being discontinued. An existing B.S. Ed. program in History/Social Studies will be used as the replacement for students.
45.9999	B.S.Ed.	Economics, Social Studies Track	
45.9999	B.S.Ed.	Geography, Social Studies Track	
26.0101	B.S.Ed.	Biology Education	All four of these B.S.Ed. programs will be discontinued and replaced by their respective existing BS programs (Biology, Chemistry, Geology, and Physics) plus a new shared Certificate in Secondary Science Education. (PDE approved).
40.0501	B.S.Ed.	Chemistry Education	
40.0601	B.S.Ed.	Earth and Space Science Education	
40.0801	B.S.Ed.	Physics Education	
15.1601	M.S.	Physics, Nanomanufacturing	This program is being placed in moratorium for redesign.
51.1504	Sub-bac Cert	Child and Adult Advocacy Certificate	This program is being discontinued due to lack of demand.
30.1101	Sub-bac Cert	Gerontology Certificate	This program is being discontinued due to lack of demand.
14.2501	Post-bac Cert	Shale Gas Energy Certificate	This program is being discontinued due to lack of demand.

Note: Over the past two months, IUP has placed 13 additional academic programs in moratorium with the intention to close or consolidate them. They are not included in this chart, but their impact has been addressed in our discussion below.

Credentialing programs to be curtailed, consolidated, and/or offered via shared delivery over the planning period, in order to keep them in the program array, and a brief rationale.

Next two years:

6-Digit CIP Code	Credential level and type	Program Name	Brief Rationale
03.0104	B.A.	Geography, Environment/ Energy Track	These three programs are being consolidated into a single B.A. in Geography and Geospatial Information Science (GIS).
45.0799	B.A.	Geography, Human Geography Track	
45.0702	B.A.	Geography, GIS and Technology Track	
19.0501	B.S.	Nutrition, Dietetics Track	These two programs are being consolidated into a single B.S. in Nutrition.
19.0501	B.S.	Nutrition, Nutrition Track	
04.0301	B.S.	Regional Planning, Community Planning and Development Track	These two programs are being consolidated into a single B.S. in Regional Planning.
04.0301	B.S.	Regional Planning, Environmental Track	
40.0899	B.S.	Physics, Applied Physics Track	These two programs are being consolidated into a single B.S. in Physics.
40.0801	B.S.	Physics, Physics Track	
511103	B.S.	Natural Science, Pre-Pharmacy	These two programs are being consolidated into a single B.S. in Chemistry, Pre-Pharmacy.
511103	B.S.	Chemistry, Pre-Pharmacy	
27.0301	B.S.	Mathematics, Applied Mathematics Track	These two programs are being consolidated into a single B.S. in Mathematics.
27.0101	B.S.	Mathematics, Mathematics Track	
27.0101	B.S.Ed.	Mathematics Education	These two programs are being consolidated into a single B.S.Ed. in Mathematics Education
27.0101	B.S.Ed.	Middle-Level Education, Math Track	
04.0301	M.S.	Geography, Environmental Planning Track	These three programs are being consolidated into a single M.S. in Geographical Sciences and Planning.
45.0702	M.S.	Geography, GIS Cartography Track	
04.0301	M.S.	Geography, Regional Planning Track	
27.0101	M.Ed	Mathematics Education, Secondary Track	These two programs are being consolidated into a single M. Ed. in Mathematics Education.
27.0101	M.Ed	Mathematics Education, Elementary and Middle Level Track	
27.0301	M.S.	Applied Mathematics	These two programs are being consolidated into a single M.S. in Applied Mathematics.
27.0301	M.S.	Applied Mathematics, Community College Track	
19.0505	M.S.	Food and Nutrition, Administration Track	The Administration track was eliminated in favor of a new DNP track due to changes in accreditation requirements from ACEND. **Complete.**
19.0505	M.S.	Food and Nutrition, Education Track	

What impact will the above actions have on the academic program array metrics (i.e., student/faculty ratio, average section size, number of programs) in the coming years?

Number of Programs:

IUP Next Gen is a plan for IUP's future that includes focus on academic areas that we do well and are in demand and a restructuring to strengthen our academic disciplines and commitment to student success. The academic areas of focus include:

- science, math, computer science, pre-engineering and engineering
- allied health disciplines
- behavioral health
- business
- new cross-disciplinary and multi-thematic areas

Phase One of IUP Next Gen was focused on academic restructuring resulting in reducing the number of academic colleges from six to five (College of Arts and Humanities, the College of Education and Communications, the College of Health and Human Service, the Eberly College of Business, and the Kopchick College of Natural Sciences and Mathematics) and a redesigned University College. As of July 1, 2021 we eliminated eleven academic departments through mergers or closures, and discontinued four additional academic programs (three graduate, one undergraduate). Prior to our NextGen realignment, IUP had already simplified our academic portfolio by reducing the number of programs, concentrations and specializations by 34 through curricular integrations and moratoria as recommended by the Inspire expedited program review process (2019-2020). We have plans over the next 2-5 years to invest in new and revised programs in the focus areas outlined above. This is reflected in CPP Section 5 along with the specific details of our Inspire-recommended program consolidations.

We are now in Phase Two of IUP Next Gen which aims to leverage the new academic structures and realize our strategic priorities. Guiding the continuation of this transformation are five IUP NextGen Coordination Councils comprised of individual from across the divisions of the university. Each Council is charged with examining and imagining IUP's future around one of the following areas. Student Support is re-envisioning academic and support services for all students. NextGen Campus is exploring what the NextGen Campus looks like in terms of space and modality. Budget Planning is focused on both the immediate transition to NextGen, but also how to align budget with strategic priorities. Core Curriculum is focused on refreshing our general education program with a focus on diversity, equity and inclusion And Future Initiatives is taking stock of our strengths and resources in order to recommend future programs and research initiatives. The outcomes of each of the Council's work will include recommendations for immediate and future plans due in December 2021.

Average Section Size:

The merging of highly structured tracks into more flexible holistic majors will cause average section sizes to rise over time. Students in the more flexible programs will be able to graduate on time without departments being required to provide small upper-level courses to just a few students in a particular track.

Student-Faculty Ratio:

Our faculty-student ratio has increased from 14.8 in 2019-20 to 17.2 in 21-22. Even though we have not met our target ratio of 19.2 we have made significant progress. We continue to monitor our program array, majors, and completers at the undergraduate and graduate levels in alignment with our faculty capacity.

FY 2022-23 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	Dr. Debra Fitzsimons
Title:	Budget Director	Vice President Administration and Finance
Telephone Number:	724-357-2356	

Date Budget Reviewed/Approved by Council of Trustees:	12/09/21
Date Council of Trustees will Approve University Fee Rates for FY 2022-23 and Tentative Rates for FY 2023-24:	12/09/21
Is University Considering Presenting a Tuition Pricing Proposal this Fiscal Year?	Undecided

This Projections Workbook covers the following Fiscal Years:

2nd Prior Year	Prior Year	Current Year	Request Year	Future Year
FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24

This year's Comprehensive Planning Template submission (both Excel and Word) is due via electronic transmission by Friday, September 10, 2021. 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
BL	Bloomsburg University of Pennsylvania	BL-CPP-23
CA	California University of Pennsylvania	CA-CPP-23
CH	Cheyney University of Pennsylvania	CH-CPP-23
CL	Clarion University of Pennsylvania	CL-CPP-23
EA	East Stroudsburg University of Pennsylvania	EA-CPP-23
ED	Edinboro University of Pennsylvania	ED-CPP-23
IN	Indiana University of Pennsylvania	IN-CPP-23
KU	Kutztown University of Pennsylvania	KU-CPP-23
LO	Lock Haven University of Pennsylvania	LO-CPP-23
MA	Mansfield University of Pennsylvania	MA-CPP-23
MI	Millersville University of Pennsylvania	MI-CPP-23
SH	Shippensburg University of Pennsylvania	SH-CPP-23
SL	Slippery Rock University of Pennsylvania	SL-CPP-23
WE	West Chester University of Pennsylvania	WE-CPP-23
OC	Office of the Chancellor	OC-CPP-23

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
Reference information

FY 2022-23 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 2019-20	Actual FY 2020-21	Preliminary FY 2021-22	Projected FY 2022-23	Projected FY 2023-24	Variance: Actual FY 2019-20/ Actual FY 2020-21		Variance: Current/Prior (Actual FY2020-21)		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	7,929.00	7,530.00	6,915.00	6,835.00	6,767.00	(399.00)	-5.0%	(615.00)	-8.2%	(80.00)	-1.2%	(68.00)	-1.0%
Out-of-State													
Domestic	409.00	362.00	334.00	330.00	343.00	(47.00)	-11.5%	(28.00)	-7.7%	(4.00)	-1.2%	13.00	3.9%
Foreign	229.00	140.00	129.00	168.00	211.00	(89.00)	-38.9%	(11.00)	-7.9%	39.00	30.2%	43.00	25.6%
Subtotal, Out-of-State	638.00	502.00	463.00	498.00	554.00	(136.00)	-21.3%	(39.00)	-7.8%	35.00	7.6%	56.00	11.2%
Total Undergraduate	8,567.00	8,032.00	7,378.00	7,333.00	7,321.00	(535.00)	-6.2%	(654.00)	-8.1%	(45.00)	-0.6%	(12.00)	-0.2%
Graduate													
In-State	1,407.00	1,476.00	1,436.00	1,508.00	1,620.00	69.00	4.9%	(40.00)	-2.7%	72.00	5.0%	112.00	7.4%
Out-of-State													
Domestic	309.00	292.00	294.00	310.00	340.00	(17.00)	-5.5%	2.00	0.7%	16.00	5.4%	30.00	9.7%
Foreign	353.00	267.00	250.00	261.00	274.00	(86.00)	-24.4%	(17.00)	-6.4%	11.00	4.4%	13.00	5.0%
Subtotal, Out-of-State	662.00	559.00	544.00	571.00	614.00	(103.00)	-15.6%	(15.00)	-2.7%	27.00	5.0%	43.00	7.5%
Total Graduate	2,069.00	2,035.00	1,980.00	2,079.00	2,234.00	(34.00)	-1.6%	(55.00)	-2.7%	99.00	5.0%	155.00	7.5%
Total In-State Headcount	9,336.00	9,006.00	8,351.00	8,343.00	8,387.00	(330.00)	-3.5%	(655.00)	-7.3%	(8.00)	-0.1%	44.00	0.5%
Total Out-of-State Headcount	1,300.00	1,061.00	1,007.00	1,069.00	1,168.00	(239.00)	-18.4%	(54.00)	-5.1%	62.00	6.2%	99.00	9.3%
Total Fall Headcount	10,636.00	10,067.00	9,358.00	9,412.00	9,555.00	(569.00)	-5.3%	(709.00)	-7.0%	54.00	0.6%	143.00	1.5%
Fall FTE Enrollment													
Clock Hour	336.19	228.85	251.48	251.48	251.48	(107.34)	-31.9%	22.63	9.9%	0.00	0.00	0.00	0.00
Undergraduate (excluding clock hour)	7,620.01	7,052.80	6,433.84	6,389.54	6,327.26	(567.21)	-7.4%	(618.96)	-8.8%	(44.30)	(0.01)	(62.28)	(0.01)
Graduate	1,058.89	982.88	956.60	1,004.49	1,079.53	(76.01)	-7.2%	(26.28)	-2.7%	47.89	5.0%	75.04	7.5%
Total Fall FTE (excluding clock hour)	8,678.90	8,035.68	7,390.44	7,394.03	7,406.79	(643.22)	-7.4%	(645.24)	-8.0%	3.59	0.0%	12.76	0.2%
Annualized FTE													
Clock Hour FTE that are included below	319.67	364.87	401.00	401.00	401.00								
Undergraduate (include clock hour)													
In-State	7,472.75	7,097.44	6,536.76	6,462.48	6,399.35	(375.31)	-5.0%	(560.68)	-7.9%	(74.28)	-1.1%	(63.13)	-1.0%
Out-of-State											n/a		
Domestic	401.87	365.73	339.26	335.32	348.12	(36.14)	-9.0%	(26.47)	-7.2%	(3.94)	-1.2%	12.80	3.8%
Foreign	219.41	126.22	115.42	151.96	192.23	(93.19)	-42.5%	(10.80)	-8.6%	36.54	31.7%	40.27	26.5%
Subtotal, Out-of-State	621.28	491.95	454.68	487.28	540.35	(129.33)	-20.8%	(37.27)	-7.6%	32.60	7.2%	53.07	10.9%
Total Undergraduate	8,094.03	7,589.39	6,991.44	6,949.76	6,939.70	(504.64)	-6.2%	(597.95)	-7.9%	(41.68)	-0.6%	(10.06)	-0.1%
Graduate													
In-State	930.04	980.88	954.30	1,002.15	1,076.58	50.84	5.5%	(26.58)	-2.7%	47.85	5.0%	74.43	7.4%
Out-of-State													
Domestic	183.67	159.04	160.13	168.84	185.18	(24.63)	-13.4%	1.09	0.7%	8.71	5.4%	16.34	9.7%
Foreign	208.26	166.46	155.86	162.72	170.82	(41.80)	-20.1%	(10.60)	-6.4%	6.86	4.4%	8.10	5.0%
Subtotal, Out-of-State	391.93	325.50	315.99	331.56	356.00	(66.43)	-16.9%	(9.51)	-2.9%	15.57	4.9%	24.44	7.4%
Total Graduate	1,321.97	1,306.38	1,270.29	1,333.71	1,432.58	(15.59)	-1.2%	(36.09)	-2.8%	63.42	5.0%	98.87	7.4%
Total In-State FTE	8,402.79	8,078.32	7,491.06	7,464.63	7,475.93	(324.47)	-3.9%	(587.26)	-7.3%	(26.43)	-0.4%	11.30	0.2%
Total Out-of-State FTE	1,013.21	817.45	770.67	818.84	896.35	(195.76)	-19.3%	(46.78)	-5.7%	48.17	6.3%	77.51	9.5%
Total Annualized FTE	9,416.00	8,895.77	8,261.73	8,283.47	8,372.28	(520.23)	-5.5%	(634.04)	-7.1%	21.74	0.3%	88.81	1.1%

	FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24	
	Amount	% of Ann. FTE	Amount	% of Ann. FTE	Amount	% of Ann. FTE	Amount	% of Ann. FTE	Amount	% of Ann. FTE
Total (Undergraduate & Graduate)										
Annualized FTE	9,416.00		8,895.77		8,261.73		8,283.47		8,372.28	
Calculated Revenue FTE	11,028.99	117.1%	$10,287.15	115.6%	$9,380.26	113.5%	$9,422.14	113.7%	9,531.92	113.9%
Fall Headcount	10,636.00	113.0%	10,067.00	113.2%	9,358.00	113.3%	9,412.00	113.6%	9,555.00	114.1%

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Indiana University of Pennsylvania
Annual Work force Requirements

	Actual FY 2019-20 Prior Year	Actual FY 2020-21 Prior Year	Projected FY 2021-22 Current Year	Projected FY 2022-23 Request Year	Projected FY 2023-24 Future Year	Variance: Actual FY 2019-20/ Actual FY 2020-21 Amount	%	Variance: Current/Prior (Actual FY2020-21) Amount	%	Variance: Request/Current Amount	%	Variance: Future/Request Amount	%
Fall FTE Faculty (Exclude Clock Hour Faculty)													
Unrestricted Fall FTE Faculty (payroll definition of FTE)[1]	585.02	522.80	430.12	425.88	423.90	(62.22)	-10.6%	(92.68)	-17.7%	(4.24)	-1.0%	(1.98)	-0.5%
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	585.02	522.80	430.12	425.88	423.90	(62.22)	-10.6%	(92.68)	-17.7%	(4.24)	-1.0%	(1.98)	-0.5%
Budgeted Annualized FTE Employees (Include all permanent and temporary employees)													
E & G													
Faculty													
Budgeted FTE (*exclude impact of shared faculty)*	600.69	544.83	438.12	433.88	431.90	(55.86)	-9.3%	(106.71)	-19.6%	(4.24)	-1.0%	(1.98)	-0.5%
Actual FTE or FTE, Net of Turnover *(exclude impact of shared faculty)*	589.39	529.39	432.86	428.67	426.71	(60.00)	-10.2%	(96.53)	-18.2%	(4.19)	-1.0%	(1.96)	-0.5%
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	368.85	309.46	264.34	264.25	264.30	(59.39)	-16.1%	(45.12)	-14.6%	(0.09)	0.0%	0.05	0.0%
Actual FTE or FTE, Net of Turnover	342.43	305.37	261.17	261.08	261.13	(37.06)	-10.8%	(44.20)	-14.5%	(0.09)	0.0%	0.05	0.0%
Nonrepresented													
Budgeted FTE	185.98	159.76	147.31	147.33	147.33	(26.22)	-14.1%	(12.45)	-7.8%	0.02	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	176.79	157.58	145.54	145.56	145.56	(19.21)	-10.9%	(12.04)	-7.6%	0.02	0.0%	0.00	0.0%
SCUPA													
Budgeted FTE	56.38	49.73	55.00	54.92	54.92	(6.65)	-11.8%	5.27	10.6%	(0.08)	-0.1%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	55.03	57.76	54.34	54.26	54.26	2.73	5.0%	(3.42)	-5.9%	(0.08)	-0.1%	0.00	0.0%
Other													
Budgeted FTE	59.65	51.24	57.93	57.94	57.94	(8.41)	-14.1%	6.69	13.1%	0.01	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	56.71	54.55	57.23	57.24	57.24	(2.16)	-3.8%	2.68	4.9%	0.01	0.0%	0.00	0.0%
Total Budgeted E&G Fund Employees	1,271.55	1,115.02	962.70	958.32	956.39	(156.53)	-12.3%	(152.32)	-13.7%	(4.38)	-0.5%	(1.93)	-0.2%
Total E&G Fund Employees, Actual or Net of Turnover	1,220.35	1,104.65	951.14	946.81	944.90	(115.70)	-9.5%	(153.51)	-13.9%	(4.33)	-0.5%	(1.91)	-0.2%
Auxiliary													
Faculty													
Budgeted FTE (*exclude impact of shared faculty)*						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	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	n/a	0.00	n/a	0.00	n/a	0.00	n/a
AFSCME													
Budgeted FTE	37.45	15.65	13.89	14.01	14.01	(21.80)	-58.2%	(1.76)	-11.2%	0.12	0.9%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	28.13	14.10	13.89	14.01	14.01	(14.03)	-49.9%	(0.21)	-1.5%	0.12	0.9%	0.00	0.0%
Nonrepresented													
Budgeted FTE	6.05	2.16	2.15	2.15	2.15	(3.89)	-64.3%	(0.01)	-0.5%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	3.61	2.15	2.15	2.15	2.15	(1.46)	-40.4%	0.00	0.0%	0.00	0.0%	0.00	0.0%
SCUPA													
Budgeted FTE	10.68	8.16	4.10	4.10	4.10	(2.52)	-23.6%	(4.06)	-49.8%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	10.63	7.04	4.10	4.10	4.10	(3.59)	-33.8%	(2.94)	-41.8%	0.00	0.0%	0.00	0.0%
Other													
Budgeted FTE	1.35	0.33	0.33	0.33	0.33	(1.02)	-75.6%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	0.37	0.33	0.33	0.33	0.33	(0.04)	-10.8%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Total Budgeted Auxiliary Fund Employees	55.53	26.30	20.47	20.59	20.59	(29.23)	-52.6%	(5.83)	-22.2%	0.12	0.6%	0.00	0.0%
Total Auxiliary Fund Employees, Actual or Net of Turnover	42.74	23.62	20.47	20.59	20.59	(19.12)	-44.7%	(3.15)	-13.3%	0.12	0.6%	0.00	0.0%
Total Budgeted Unrestricted Employees	1,327.08	1,141.32	983.17	978.91	976.98	(185.76)	-14.0%	(158.15)	-13.9%	(4.26)	-0.4%	(1.93)	-0.2%
Unrestricted Faculty FTE, Actual or Net of Turnover	589.39	529.39	432.86	428.67	426.71	(60.00)	-10.2%	(96.53)	-18.2%	(4.19)	-1.0%	(1.96)	-0.5%
Unrestricted Nonfaculty FTE, Actual or Net of Turnover	673.70	598.88	538.75	538.73	538.78	(74.82)	-11.1%	(60.13)	-10.0%	(0.02)	0.0%	0.05	0.0%
Total Unrestricted Employees, Actual or Net of Turnover	1,263.09	1,128.27	971.61	967.40	965.49	(134.82)	-10.7%	(156.66)	-13.9%	(4.21)	-0.4%	(1.91)	-0.2%

[1] *Based on SAP Capacity Utilization for Fall term.*

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	Actual FY 2019-20 Prior Year	Actual FY 2020-21 Prior Year	Projected FY 2021-22 Current Year	Projected FY 2022-23 Request Year	Projected FY 2023-24 Future Year	Variance: Actual FY 2019-20/ Actual FY 2020-21 Amount	%	Variance: Current/Prior (Actual FY2020-21) Amount	%	Variance: Request/Current Amount	%	Variance: Future/Request Amount	%
Restricted													
Faculty													
Budgeted FTE (*exclude impact of shared faculty)*	28.44	28.44	25.35	25.35	25.35	0.00	0.0%	(3.09)	-10.9%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover *(exclude impact of shared faculty)*	27.27	25.75	25.35	25.35	25.35	(1.52)	-5.6%	(0.40)	-1.6%	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	6.20	6.18	6.18	6.18	0.00	0.0%	(0.02)	-0.3%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	6.33	6.18	6.18	6.18	6.18	(0.15)	-2.4%	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	4.56	4.92	4.92	4.92	0.00	0.0%	0.36	7.9%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	4.66	5.02	4.92	4.92	4.92	0.36	7.7%	(0.10)	-2.0%	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	39.20	36.45	36.45	36.45	0.00	0.0%	(2.75)	-7.0%	0.00	0.0%	0.00	0.0%
Total Restricted Fund Employees, Actual or Net of Turnover	38.26	36.95	36.45	36.45	36.45	(1.31)	-3.4%	(0.50)	-1.4%	0.00	0.0%	0.00	0.0%
Total													
Faculty													
Budgeted FTE (*exclude impact of shared faculty)*	629.13	573.27	463.47	459.23	457.25	(55.86)	-8.9%	(109.80)	-19.2%	(4.24)	-0.9%	(1.98)	-0.4%
Actual FTE or FTE, Net of Turnover *(exclude impact of shared faculty)*	616.66	555.14	458.21	454.02	452.06	(61.52)	-10.0%	(96.93)	-17.5%	(4.19)	-0.9%	(1.96)	-0.4%
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	412.50	331.31	284.41	284.44	284.49	(81.19)	-19.7%	(46.90)	-14.2%	0.03	0.0%	0.05	0.0%
Actual FTE or FTE, Net of Turnover	376.89	325.65	281.24	281.27	281.32	(51.24)	-13.6%	(44.41)	-13.6%	0.03	0.0%	0.05	0.0%
Nonrepresented													
Budgeted FTE	192.03	161.92	149.46	149.48	149.48	(30.11)	-15.7%	(12.46)	-7.7%	0.02	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	180.40	159.73	147.69	147.71	147.71	(20.67)	-11.5%	(12.04)	-7.5%	0.02	0.0%	0.00	0.0%
SCUPA													
Budgeted FTE	71.62	62.45	64.02	63.94	63.94	(9.17)	-12.8%	1.57	2.5%	(0.08)	-0.1%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	70.32	69.82	63.36	63.28	63.28	(0.50)	-0.7%	(6.46)	-9.3%	(0.08)	-0.1%	0.00	0.0%
Other													
Budgeted FTE	61.00	51.57	58.26	58.27	58.27	(9.43)	-15.5%	6.69	13.0%	0.01	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	57.08	54.88	57.56	57.57	57.57	(2.20)	-3.9%	2.68	4.9%	0.01	0.0%	0.00	0.0%
Total Budgeted FTE Employees	**1,366.28**	**1,180.52**	**1,019.62**	**1,015.36**	**1,013.43**	**(185.76)**	**-13.6%**	**(160.90)**	**-13.6%**	**(4.26)**	**-0.4%**	**(1.93)**	**-0.2%**
Total FTE Employees, Actual or Net of Turnover	**1,301.35**	**1,165.22**	**1,008.06**	**1,003.85**	**1,001.94**	**(136.13)**	**-10.5%**	**(157.16)**	**-13.5%**	**(4.21)**	**-0.4%**	**(1.91)**	**-0.2%**

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 2019-20 Prior Year	FY 2020-21 Prior Year	FY 2021-22 Current Year	FY 2022-23 Request Year	FY 2023-24 Future Year	Variance: Prior/Prior Amount	Percent	Variance: Current/Prior Amount	Percent	Variance: Request/Current Amount	Percent	Variance: Future/Request Amount	Percent
Undergraduate	415.45	372.02	304.35	301.66	300.40	(43.43)	-10.5%	(67.67)	-18.2%	(2.69)	-0.9%	(1.26)	-0.4%
Graduate	102.96	89.19	72.97	72.33	72.03	(13.77)	-13.4%	(16.22)	-18.2%	(0.64)	-0.9%	(0.30)	-0.4%
Total	518.41	461.21	377.32	373.99	372.43	(57.20)	-11.0%	(83.89)	-18.2%	(3.33)	-0.9%	(1.56)	-0.4%

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Board-Affirmed Metrics (BAM)

Student Success Measures

		University Historical Data				System Total	For Reference Only[1]			Revised University Projections September 2021			
		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23	2023-24
Enrollment	Annualized FTE Enrollment[1]	12,107.31	11,492.79	10,428.58	9,416.00	87,973.34	9,247.94	9,089.64	9,133.65	8,895.77	8,261.73	8,283.47	8,372.28
Student Outcomes	Credit Completion Ratio	87.2%	88.1%	87.3%	87.9%	89.3%	87.4%	87.5%	87.5%	87.4%	87.5%	87.5%	87.6%
	Second Year Persistence[2]	74.6%	71.6%	70.6%	72.3%	76.1%	72.1%	72.7%	72.9%	72.1%	72.6%	72.4%	72.6%
	Six-Year Graduation Rate, First-Time, Full-Time Bachelor Degree Seeking	55.9%	55.8%	55.6%	54.4%	59.9%	55.8%	55.8%	55.8%	55.8%	55.8%	55.8%	55.8%
	Six-Year Graduation Rate, All Entering Bachelor Degree Seeking	56.6%	57.4%	56.8%	56.4%	60.9%	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 EA, MI, SL, and WE in September 2020, in sustainability progress updates submitted by CH, IN, KU, and SH in February 2021 and updated integrating university projections submitted by BL, CA, CL, ED, LO, and MA in June 2021. All other information is from CPPs submitted in September 2020.

[2] Rates for 2020-21 are actuals.

University Success Measures

		University Historical Data				System Total	For Reference Only[3]			Revised University Projections September 2021			
		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23	2023-24
Student Support Ratios	Fall FTE Student/Fall FTE Faculty Ratio[3]	17.0	16.9	15.8	14.8	16.5	15.4	19.2	19.3	15.4	17.2	17.4	17.5
	Annualized FTE Student/ Annualized FTE Nonfaculty Ratio	16.6	16.2	14.4	13.5	15.1	15.6	17.7	17.8	14.9	15.3	15.4	15.5
University Financial Strength[5]	Annual Operating Margin	3.0%	1.6%	-1.9%	-2.4%	-1.0%	n/a	n/a	n/a	-4.46%	n/a	n/a	n/a
	Annual Primary Reserve Ratio	39.1%	40.1%	36.2%	34.9%	36.1%	n/a	n/a	n/a	34.01%	n/a	n/a	n/a
	Minimum Reserves (Days)	172	172	155	143	186	n/a	n/a	n/a	159	n/a	n/a	n/a
	Viability Ratio	1.7	1.7	1.7	1.7	0.6	n/a	n/a	n/a	0.6	n/a	n/a	n/a
Student Affordability	Average Unmet Need*	$12,470	$12,546	$13,150	$11,812	$11,569	$13,895	$14,378	$14,878	$13,896	$14,378	$14,878	$15,399
	Average Net Price	$15,771	$16,757	$17,476	$17,317	$13,653	$19,326	$20,267	$21,253	$18,464	$16,362	$16,133	$16,209
Private Giving	Total Funds Raised[6]	$4,187,535	$8,086,621	$6,013,577	$5,236,318	n/a	n/a	n/a	n/a	$4,801,041	n/a	n/a	n/a
	Funds Raised per Annualized Student FTE	$346	$704	$577	$556	n/a	n/a	n/a	n/a	$540	n/a	n/a	n/a

[3] Fall FTE Student/Fall FTE Faculty Ratio, as calculated in CPP projections submitted by EA, MI, SL, and WE in September 2020, in sustainability progress updates submitted by CH, IN, KU, and SH in February 2021 and updated integrating university projections submitted by BL, CA, CL, ED, LO and MA in June 2021. Excludes clock hour students and clock hour faculty. Ratio for 2020-21 fall FTE student/ fall FTE faculty ratio is actual. All other information is from CPPs submitted in September 2020.

[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, 2021.

[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.

**Avg financial need minus gift aid for fall in state UG degree/cert seeking students, as per previous CPP submissions.*

University Specific Metric - Research

Total Research Expenditures/Total Research Degrees awarded

	University				
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Research Expenditure	7,099,113	5,500,000	5,500,000	5,500,000	5,500,000

	University					
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Research Degrees Awarded						
DED - Curriculum &	8	9	15	16		
DED - School Psych	6	3	7	5		
PHD	60	68	78	72		

TOTAL	74	80	100	93	45	45

The research metric will be a combination of research expenditures and degrees awarded.
The research expenditures will be based on the NSF - HERD Survey
The target will be to maintain 10% over the required $5 million for the Carnegie Classification for an R2 Institution which would be $5.5 million
The number of degrees is also based on at least 20 research degrees for Carnegie Classificaiton for an R2 Insititution.
The university target will be to maintain at least 45 degrees awarded per year including the PH.d, DED for Curriculum and Instructionand DED School Psych

Comparator Data

	4 Year Public, Degree Granting Institutions by Carnegie Classification/HBCU	2016-17	2017-18	2018-19	2019-20
6 Year Graduation Rate, First-Time, Full-Time, Bachelor Degree Seeking Students	Baccalaureate	42.8%	44.4%	43.8%	43.4%
	Masters	54.0%	53.9%	52.4%	51.1%
	Doctorate	46.6%	48.0%	49.8%	51.8%
	State Related	69.3%	70.8%	71.8%	72.9%
	All Above Carnegie Classifications	49.5%	50.9%	52.2%	52.5%
	HBCU	32.0%	33.2%	34.8%	35.9%
2 Year Retention Rate, First-Time, Full-Time, Bachelor Degree Seeking Students	Baccalaureate	72.7%	71.8%	71.5%	68.5%
	Masters	76.4%	76.1%	76.2%	76.3%
	Doctorate	73.0%	74.0%	73.0%	74.3%
	State Related	86.6%	86.9%	86.6%	87.1%
	All Above Carnegie Classifications	75.5%	75.2%	75.0%	75.0%
	HBCU	65.8%	66.5%	66.9%	66.3%

Source: IPEDS

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Indiana University of Pennsylvania **NO INPUT REQUIRED ON THIS PAGE**
Summary Charts for Narrative Document

TABLES ARE TO BE COPIED AND PASTED INTO APPROPRIATE AREAS WITHIN THE NARRATIVE DOCUMENT

	FY 2019-20	FY 2020-21	%Change	FY 2021-22	%Change	FY 2022-23	%Change	FY 2023-24	%Change
Fall FTE Enrollment									
Clock Hour	336.19	228.85	-31.9%	251.48	9.9%	251.48	0.0%	251.48	0.0%
Undergraduate	7,620.01	7,052.80	-7.4%	6,433.84	-8.8%	6,389.54	-0.7%	6,327.26	-1.0%
Graduate	1,058.89	982.88	-7.2%	956.60	-2.7%	1,004.49	5.0%	1,079.53	7.5%
Total Fall FTE Enrollment	8,678.90	8,035.68	-7.4%	7,390.44	-8.0%	7,394.03	0.0%	7,406.79	0.2%
Annualized FTE Enrollment									
Undergraduate (includes clock	8,094.03	7,589.39	-6.2%	6,991.44	-7.9%	6,949.76	-0.6%	6,939.70	-0.1%
Graduate	1,321.97	1,306.38	-1.2%	1,270.29	-2.8%	1,333.71	5.0%	1,432.58	7.4%
Total Annualized FTE Enrollment	9,416.00	8,895.77	-5.5%	8,261.73	-7.1%	8,283.47	0.3%	8,372.28	1.1%

	Target	FY 2019-20	FY 2020-21	% Change	FY 2021-22	% Change	FY 2022-23	% Change	FY 2023-24	% Change
Fall FTE Faculty, net of shared faculty	n/a	585.02	522.80	-10.6%	430.12	-17.7%	425.88	-1.0%	423.90	-0.5%
Annualized Unrestricted FTE Faculty, net of turnover	n/a	589.39	529.39	-10.2%	432.86	-18.2%	428.67	-1.0%	426.71	-0.5%
Annualized Unrestricted FTE Nonfaculty, net of turnover	n/a	673.70	598.88	-11.1%	538.75	-10.0%	538.73	0.0%	538.78	0.0%
Fall FTE Student/Fall FTE Faculty Ratio	19.2	14.8	15.4		17.2		17.4		17.5	
Annualized FTE Student/ Annualized FTE Nonfaculty Ratio	n/a	13.5	14.9		15.3		15.4		15.5	

	FY 2019-20	FY 2020-21	% Change	FY 2021-22	% Change	FY 2022-23	% Change	FY 2023-24	% Change
Total E&G Budget									
Total Revenues	$200,559,258	$191,630,132	-4.5%	$190,045,525	-0.8%	$177,992,233	-6.3%	$181,749,941	2.1%
Total Expenditures and Transfers to Plant Funds	202,004,525	187,866,947	-7.0%	196,240,179	4.5%	190,176,033	-3.1%	193,625,670	1.8%
Revenues Less Expenditures/Transfers to Plant Funds	**($1,445,267)**	**$3,763,185**	**n/a**	**($6,194,654)**	**-264.6%**	**($12,183,800)**	**n/a**	**($11,875,729)**	**n/a**
Surplus/(Deficit)--Excludes Transfers to Plant Funds	**($809,986)**	**($3,139,702)**	**n/a**	**($5,769,654)**	**n/a**	**($11,433,800)**	**n/a**	**($11,125,729)**	**n/a**
Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives	**$0**	**$0**	**n/a**	**$0**	**n/a**	**$0**	**n/a**	**$0**	**n/a**
One-Time COVID Funds ***(revenue recognition adjustment)***	**n/a**	**$0**	**n/a**	**$0**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**
Revenue and Use of Supplemental Resources/Adjustments Less Exp and Transfers	**($1,445,267)**	**$3,763,185**		**($6,194,654)**		**($12,183,800)**	**$0**	**($11,875,729)**	
Use of Supplemental Resources for Operations (to Balance Budget)	**$0**	**$0**	**n/a**	**$6,194,654**	**n/a**	**$4,300,000**	**-30.6%**	**$3,800,000**	**-11.6%**
Total Auxiliary Budget									
Total Revenues	$21,942,065	$24,303,412	10.8%	$19,227,463	-20.9%	$20,453,789	6.4%	$19,976,144	-2.3%
Total Expenditures and Transfers to Plant Funds	22,556,925	25,136,342	11.4%	27,335,619	8.7%	28,076,174	2.7%	28,949,573	3.1%
Revenues Less Expenditures/Transfers to Plant Funds	**($614,860)**	**($832,930)**	**n/a**	**($8,108,156)**	**n/a**	**($7,622,385)**	**n/a**	**($8,973,429)**	**n/a**
Surplus/(Deficit)--Excludes Transfers to Plant Funds	**($632,450)**	**($1,999,812)**	**n/a**	**($8,108,156)**	**n/a**	**($7,622,385)**	**n/a**	**($8,973,429)**	**n/a**
Use of Supplemental Resources for One-Time Needs/	**$0**	**$0**	**n/a**	**$0**	**n/a**	**$0**	**n/a**	**$0**	**n/a**
One-Time COVID Funds ***(revenue recognition adjustment)***	**n/a**	**$0**	**n/a**	**$0**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**
Revenue and Use of Supplemental Resources/Adjustments Less Exp and Transfers	**($614,860)**	**($832,930)**		**($8,108,156)**		**($7,622,385)**	**$0**	**($8,973,429)**	
Use of Supplemental Resources for Operations (to Balance Budget)	**$0**	**$0**	**n/a**	**$0**	**n/a**	**$0**	**n/a**	**$0**	**n/a**
Total Unrestricted (E&G and Auxiliary) Budget									
Total Revenues	$222,501,323	$215,933,544	-3.0%	$209,272,988	-3.1%	$198,446,022	-5.2%	$201,726,085	1.7%
Total Expenditures and Transfers to Plant Funds	224,561,450	213,003,289	-5.1%	223,575,798	5.0%	218,252,206	-2.4%	222,575,242	2.0%
Revenues Less Expenditures/Transfers to Plant Funds	**($2,060,127)**	**$2,930,255**	**n/a**	**($14,302,810)**	**-588.1%**	**($19,806,184)**	**n/a**	**($20,849,157)**	**n/a**
Surplus/(Deficit)--Excludes Transfers to Plant Funds	**($1,442,436)**	**($5,139,514)**	**n/a**	**($13,877,810)**	**n/a**	**($19,056,184)**	**n/a**	**($20,099,158)**	**n/a**
Use of Supplemental Resources for One-Time Needs/ Strategic Initiatives	**$0**	**$0**	**n/a**	**$0**	**n/a**	**$0**	**n/a**	**$0**	**n/a**
One-Time COVID Funds ***(revenue recognition adjustment)***	**n/a**	**$0**	**n/a**	**$0**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**
Revenue and Use of Supplemental Resources/Adjustments Less Exp and Transfers	**($2,060,127)**	**$2,930,255**		**($14,302,810)**		**($19,806,184)**	**$0**	**($20,849,157)**	
Use of Supplemental Resources for Operations (to Balance Budget)	**$0**	**$0**	**n/a**	**$6,194,654**	**n/a**	**$4,300,000**	**-30.6%**	**$3,800,000**	**-11.6%**
Total Estimated Unrestricted Net Assets	$81,291,884	$76,629,979	-5.7%	$62,327,169	-18.7%	$42,520,984	-31.8%	$21,671,827	-49.0%
Total Estimated End of Year Cash Balance	$78,304,151	$81,705,001	4.3%	$67,402,191	-17.5%	$47,596,007	-29.4%	$26,746,849	-43.8%

Projected Ratios resulting from the Annual Projection Plan - Will NOT Match Final Metric Results

	Target[1]	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Fall FTE Student/Fall FTE Faculty Ratio	19.2	14.8	15.4	17.2	17.4	17.5
Fall FTE student/Fall FTE faculty						
Estimated Student/Nonfaculty Ratio	n	13.5	14.9	15.3	15.4	15.5
Annualized FTE Student/Annualized FTE Nonfaculty						
Estimated Annual Operating Margin[2]	>	-2.4%	-4.5%	n/a	n/a	n/a
End of Year Surplus/(Deficit)--excluding Transfers to Plant/Total Revenues						
Estimated Annual Primary Reserve Ratio[2]	>	34.9%	34.0%	n/a	n/a	n/a
Estimated End of Year Balance in Net Assets/Total Expenses						
Estimated Minimum Reserves[2]	>	143	159	n/a	n/a	n/a
*Unrestricted cash*365/total unrestricted expenses*						

[1] Target for student/faculty ratio is based on fall 2010 FTE student and fall 2010 FTE faculty. Other targets reflect the procedure/standard requirements for overall financial sustainability.
[2] Ratios are for one year only; ratios used in the sustainability scorecard are based on a three-year rolling average.

FY 2022-23 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 included in this schedule are those provided by universities in April 2021. Figures for FY2020/21 should be final; estimates for FY2021/22 should be refreshed from what was provided in April 2021.

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 institional 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 16, 17, 18, 19, 61, 65, and 69 should match amounts in the Data & Reference tab.

	UNIVERSITY			AFFILIATES			TOTAL		
Revenues	**FY 2020-21**	**FY 2021-22**	**TOTAL**	**FY 2020-21**	**FY 2021-22**	**TOTAL**	**FY 2020-21**	**FY 2021-22**	**TOTAL**
E&G Fee Refunds and Rate Reductions *(enter as negative)*			$0			$0	$0	$0	$0
Auxiliary Fee Refunds and Rate Reductions *(enter as negative)*			0			0	0	0	0
Federal Contracts & Grants *(**CARES Act $**, excluding emergency student aid)*	1,999,125	0	1,999,125	n/a	n/a	0	1,999,125	0	1,999,125
Federal Contracts & Grants *(**CRRSAA $**, excluding emergency student aid)*	10,971,947	0	10,971,947	n/a	n/a	0	10,971,947	0	10,971,947
Federal Contracts & Grants *(**ARPA $**, excluding emergency student aid)*	0	14,623,064	14,623,064	n/a	n/a	0	0	14,623,064	14,623,064
Federal Appropriations *(**CARES Act Title V $**)*	1,418,504	0	1,418,504	n/a	n/a	0	1,418,504	0	1,418,504
Anticipated FEMA/PEMA $	381,463	374,035	755,498	n/a	n/a	0	381,463	374,035	755,498
Lost Tuition and/or Fee Revenues from Declining Enrollment *(enter as a negative)*	(3,971,071)	(14,623,064)	(18,594,135)	n/a	n/a	0	(3,971,071)	(14,623,064)	(18,594,135)
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)	0	(6,944,367)	(3,172,880)		(3,172,880)	(10,117,247)	0	(10,117,247)
Other Lost Revenues *(e.g., camps/conferences, athletic ticket revenue, other imputed revenues - enter as a negative)*	(5,773)	0	(5,773)	n/a	n/a	0	(5,773)	0	(5,773)
Total Revenues	$3,849,828	$374,035	$4,223,863	($3,172,880)	$0	($3,172,880)	$676,948	$374,035	$1,050,983
Expenses									
E&G									
COVID-Related Compensation *(excluding distance education payments to faculty) (covered by CARES Act $)*	$2,115,249	$464,560	$2,579,810	n/a	n/a	$0	$2,115,249	$464,560	$2,579,810
Incremental Distance Education Payments to Faculty *(include payroll-related benefits)*	$0	$0	0	n/a	n/a	0	0	0	0
COVID Testing	348,304		348,304	n/a	n/a	0	348,304	0	348,304
Student Financial Aid *(**Other** CARES Act, CRRSAA, and/or ARPA $ used to provide emergency aid to students)*	0		0	n/a	n/a	0	0	0	0
Student Reengagement Expense *(CRRSAA and/or ARPA $ used to discharge a student's unpaid balance)*	0	0	0	n/a	n/a	0	0	0	0
Technology to Support Remote Learning/Working	679,933	58,042	737,975	n/a	n/a	0	679,933	58,042	737,975
Contract Savings *(e.g., shuttle service) (enter as a negative)*	0	0	0	n/a	n/a	0	0	0	0
Other Operational Savings *(e.g., utilities, travel) (enter as negative)*	0	0	0	n/a	n/a	0	0	0	0
All Other Operating Expenses	3,825,690	976,782	4,802,473	n/a	n/a	0	3,825,690	976,782	4,802,473
Total E&G Expenses	$6,969,177	$1,499,384	$8,468,561	$0	$0	$0	$6,969,177	$1,499,384	$8,468,561
Auxiliary									
COVID-Related Compensation *(excluding distance education payments to faculty) (covered by CARES Act, CRRSAA, and/or ARPA $)*			$0	n/a	n/a	$0	$0	$0	$0
Student Reengagement Expense *(CRRSAA and/or ARPA $ used to discharge a student's unpaid balance)*			0	n/a	n/a	0	0	0	0
Technology to Support Remote Learning/Working			0	n/a	n/a	0	0	0	0
Contract Savings *(e.g., dining services) (enter as a negative)*			0	n/a	n/a	0	0	0	0
Other Operational Savings *(e.g., utilities, travel) (enter as negative)*			0	n/a	n/a	0	0	0	0
All Other Operating Expenses			0	n/a	n/a	0	0	0	0
Total Auxiliary Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Expenses									
COVID-Related Compensation	$2,115,249	$464,560	$2,579,810	n/a	n/a	$0	$2,115,249	$464,560	$2,579,810
Incremental Distance Education Payments to Faculty	0	0	0	n/a	n/a	0	0	0	0
COVID Testing	348,304	0	348,304	n/a	n/a	0	348,304	0	348,304
Student Financial Aid	0	0	0	n/a	n/a	0	0	0	0
Student Reengagement Expense	0	0	0	n/a	n/a	0	0	0	0
Technology to Support Remote Learning/Working	679,933	58,042	737,975	n/a	n/a	0	679,933	58,042	737,975
Contract Savings	0	0	0	n/a	n/a	0	0	0	0
Other Operational Savings	0	0	0	n/a	n/a	0	0	0	0
All Other Operating Expenses	3,825,690	976,782	4,802,473	n/a	n/a	0	3,825,690	976,782	4,802,473
Total Expenses	$6,969,177	$1,499,384	$8,468,561	$0	$0	$0	$6,969,177	$1,499,384	$8,468,561
Revenues Less Expenses	($3,119,349)	($1,125,349)	($4,244,699)	($3,172,880)	$0	($3,172,880)	($6,292,229)	($1,125,349)	($7,417,579)

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	$576,806		$576,806	n/a	n/a	n/a	$576,806	$0	$576,806
Emergency Aid Awarded	$576,806		$576,806	n/a	n/a	n/a	$576,806	$0	$576,806
CRRSAA Emergency Student Aid Pass-Through:									
Revenues Received	$5,025,231		$5,025,231	n/a	n/a	n/a	$5,025,231	$0	$5,025,231
Emergency Aid Awarded	$5,025,231		$5,025,231	n/a	n/a	n/a	$5,025,231	$0	$5,025,231
ARPA Emergency Student Aid Pass-Through:									
Revenues Received		$13,508,299	$13,508,299	n/a	n/a	n/a	$0	$13,508,299	$13,508,299
Emergency Aid Awarded		$13,508,299	$13,508,299	n/a	n/a	n/a	$0	$13,508,299	$13,508,299

Notes: HEERF II claims were submitted for lost revenue in the amount of $10.3 million for FY2020-21. The majority of lost revenue was associated with the Auxiliary units, approximately $7 million. Other lost revenue from Fee income and tuition losses were claimed. For 2021-22 HEERF III claims will follow a similar approach but claiming lost tuition revenue. Beyond what was claimed, IUP anticipates the following expenses: Air cirulation projects, PPE, COVID testing costs, emergency aid to students, summer faculty academy (upgrade technical skills for online teaching and hybrid learning), distance ed payments, UV lights, contactless water stations for students.

FY 2022-23 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
EDUCATIONAL and GENERAL FUND - GENERAL FUND

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

Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
REVENUE											
TUITION REVENUE											
Academic Year Tuition Revenue											
401 Undergraduate In-State Tuition	$63,221,383	$59,202,170	$54,267,026	($4,935,144)	-8.3%	$54,197,730	($69,296)	-0.1%	$54,255,666	$57,936	0.1%
402 Undergraduate Out-of-State Tuition	8,082,280	6,093,161	5,806,368	(286,793)	-4.7%	6,503,672	697,304	12.0%	7,669,782	1,166,110	17.9%
403 Graduate In-State Tuition	8,830,381	9,122,216	8,972,233	(149,983)	-1.6%	9,599,929	627,696	7.0%	10,188,357	588,428	6.1%
404 Graduate Out-of-State Tuition	5,203,654	4,178,179	3,633,448	(544,731)	-13.0%	3,965,427	331,979	9.1%	4,510,693	545,266	13.8%
Total Academic Year Tuition Revenue	$85,337,698	$78,595,726	$72,679,075	($5,916,651)	-7.5%	$74,266,758	$1,587,683	2.2%	$76,624,498	$2,357,740	3.2%
Intersession Tuition Revenue (Winter & Summer)											
401 Undergraduate In-State Tuition	$4,891,355	$4,822,777	$3,893,006	($929,771)	-19.3%	$3,931,549	$38,543	1.0%	$3,959,461	$27,912	0.7%
402 Undergraduate Out-of-State Tuition	707,547	641,020	817,208	176,188	27.5%	828,811	11,603	1.4%	841,862	13,051	1.6%
403 Graduate In-State Tuition	3,058,909	3,245,957	2,369,740	(876,217)	-27.0%	2,383,123	13,383	0.6%	2,390,145	7,022	0.3%
404 Graduate Out-of-State Tuition	1,581,996	1,756,238	1,318,309	(437,929)	-24.9%	1,325,309	7,000	0.5%	1,340,501	15,192	1.1%
Total Intersession Tuition Revenue	$10,239,807	$10,465,992	$8,398,263	($2,067,729)	-19.8%	$8,468,792	$70,529	0.8%	$8,531,969	$63,177	0.7%
Total Tuition Revenue											
401 Undergraduate In-State Tuition	$68,112,738	$64,024,947	$58,160,032	($5,864,915)	-9.2%	$58,129,279	($30,753)	-0.1%	$58,215,127	$85,848	0.1%
402 Undergraduate Out-of-State Tuition	8,789,827	6,734,181	6,623,576	(110,605)	-1.6%	7,332,483	708,907	10.7%	8,511,644	1,179,161	16.1%
403 Graduate In-State Tuition	11,889,290	12,368,173	11,341,973	(1,026,200)	-8.3%	11,983,052	641,079	5.7%	12,578,502	595,450	5.0%
404 Graduate Out-of-State Tuition	6,785,650	5,934,417	4,951,757	(982,660)	-16.6%	5,290,736	338,979	6.8%	5,851,194	560,458	10.6%
TOTAL TUITION REVENUE	$95,577,505	$89,061,718	$81,077,338	($7,984,380)	-9.0%	$82,735,550	$1,658,212	2.0%	$85,156,467	$2,420,917	2.9%
NON-TUITION REVENUE											
405 Non-Credit Continuing Education Fees	$1,770,404	$2,319,222	$2,531,703	$212,481	9.2%	$2,581,703	$50,000	2.0%	$2,581,703	$0	0.0%
407 Technology Tuition Fee	5,079,770	4,802,475	4,387,000	(415,475)	-8.7%	4,435,000	48,000	1.1%	4,575,000	140,000	3.2%
408 Academic/Instructional Fees *(charged to all students)*	9,574,756	9,302,730	8,296,000	(1,006,730)	-10.8%	8,446,000	150,000	1.8%	8,749,000	303,000	3.6%
Academic/Instructional Fees *(program- or course-specific)*				0	n/a		0	n/a		0	n/a
409 Other Mandatory Student Fees	10,444,398	9,025,566	8,793,663	(231,903)	-2.6%	8,893,521	99,858	1.1%	9,198,471	304,950	3.4%
410 Nonmandatory Student Fees	1,652,915	1,440,111	1,321,696	(118,415)	-8.2%	1,334,646	12,950	1.0%	1,364,977	30,331	2.3%
411 Scholarship Discounts & Allow. (enter as negative)	(8,140,820)	(11,377,102)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.5 Student Bad Debt Expense (enter as negative)	(1,481,281)	(2,779,002)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.6 Course Sharing Fees (enter as positive if host and negative if home univ.)		0	0			0			0		
411.8 COVID-19 Refunds (enter as negative)	(594,005)	(19,763)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
412 State Appropriations											
Base Allocations	55,441,992	55,868,689	53,781,825	(2,086,864)	-3.7%	54,859,358	1,077,533	2.0%	55,958,442	1,099,084	2.0%
AFRP	616,340	189,643	94,822	(94,821)	-50.0%	94,822	(0)	0.0%	94,822	0	0.0%
Other E&G (CBFS, Reserve, OOC, etc.)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
State Appropriation, Total	56,058,332	56,058,332	53,876,647	(2,181,685)	-3.9%	54,954,180	1,077,533	2.0%	56,053,264	1,099,084	2.0%
TBD SERS Pre-funding Allocations (CA, CH, CL, ED, IN, KU, LO, MA, and SH only)	n/a	n/a	2,181,685	0	n/a	1,090,843	(1,090,842)	-50.0%	545,421	(545,422)	-50.0%
414 Federal Appropriations	1,912,115	1,418,504		(1,418,504)	-100.0%		0	n/a		0	n/a
421 Gov't Grants & Contracts-Federal	770,574	1,371,922	680,000	(691,922)	-50.4%	680,000	0	0.0%	680,000	0	0.0%
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	1,150,553	5,584,055	14,623,064	9,039,009	161.9%		(14,623,064)	-100.0%		0	n/a
422 Gov't Grants & Contracts-State	621,874	453,850	500,000	46,150	10.2%	500,000	0	0.0%	500,000	0	0.0%
423 Gov't Grants & Contracts-Local	91,097	66,888	85,000	18,112	27.1%	85,000	0	0.0%	85,000	0	0.0%
424 Gov't Grants & Contracts-System	947,591	609,443	745,000	135,557	22.2%	745,000	0	0.0%	745,000	0	0.0%
425 Private Grants & Contracts	3,694,643	1,921,973	2,115,679	193,706	10.1%	2,650,000	534,321	25.3%	2,650,000	0	0.0%
431 Gifts	2,242,214	2,595,316	2,216,479	(378,837)	-14.6%	2,216,479	0	0.0%	2,216,479	0	0.0%
451 Endowment Income	104,020	94,101	100,000	5,899	6.3%	100,000	0	0.0%	100,000	0	0.0%
463 Privatized Housing				0	n/a		0	n/a		0	n/a
469 Sales and Services	4,725,462	1,839,724	3,175,447	1,335,723	72.6%	3,175,447	0	0.0%	3,175,447	0	0.0%
452-458											
470-479,											
498 All Other Revenue	4,735,040	3,683,965	3,339,124	(344,841)	-9.4%	3,368,864	29,740	0.9%	3,373,712	4,848	0.1%
TOTAL NON-TUITION REVENUE	$104,981,753	$102,568,414	$108,968,187	$6,399,773	6.2%	$95,256,683	($13,711,504)	-12.6%	$96,593,474	$1,336,791	1.4%
TOTAL REVENUE	$200,559,258	$191,630,132	$190,045,525	($1,584,607)	-0.8%	$177,992,233	($12,053,292)	-6.3%	$181,749,941	$3,757,708	2.1%

FY 2022-23 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
EDUCATIONAL and GENERAL FUND - GENERAL FUND

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

Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries	$52,541,251	$48,948,393	$43,394,689	($5,553,704)	-11.3%	$44,771,639	$1,376,950	3.2%	$45,423,432	$651,793	1.5%
502 Wages			0	0	n/a	0	0	n/a		0	n/a
511 Faculty Summer School Pay	4,817,331	4,447,344	4,508,646	61,302	1.4%	4,508,646	0	0.0%	4,508,646	0	0.0%
512-513 Other Faculty Pay	3,147,946	3,621,458	2,920,703	(700,755)	-19.4%	2,920,703	0	0.0%	2,920,703	0	0.0%
515 Winter Session Pay	43,100	43,100	43,100	0	0.0%	43,100	0	0.0%	43,100	0	0.0%
530-531 Sick and Annual Leave Payouts	672,809	3,108,555	559,539	(2,549,016)	-82.0%	559,539	0	0.0%	559,539	0	0.0%
532 Disaster Leave				0	n/a	0	0	n/a		0	n/a
540-541 Social Security	4,420,362	4,338,481	3,863,666	(474,815)	-10.9%	3,948,137	84,471	2.2%	4,001,362	53,225	1.3%
542-543 Unemployment and Workers' Compensation	67,085	473,142	411,456	(61,686)	-13.0%	422,408	10,952	2.7%	427,634	5,226	1.2%
550.1 Retirement Contributions - SERS	5,557,719	5,359,876	4,230,744	(1,129,132)	-21.1%	4,507,739	276,995	6.5%	4,355,855	(151,884)	-3.4%
551.1 Retirement Contributions - PSERS	680,497	704,083	500,376	(203,707)	-28.9%	$529,196	28,821	5.8%	554,513	25,317	4.8%
552-557 Retirement Contributions - ARP	3,579,735	3,363,901	3,310,578	(53,323)	-1.6%	3,379,928	69,350	2.1%	3,455,369	75,441	2.2%
558 Employees' Disability and Group Life Insurance	69,704	64,611	60,211	(4,400)	-6.8%	59,043	(1,168)	-1.9%	58,278	(765)	-1.3%
560 Employees' H/W Fund	791,382	709,552	608,559	(100,993)	-14.2%	613,115	4,556	0.7%	613,107	(8)	0.0%
561 Employees' Hospitalization Insurance	5,964,467	5,614,391	5,639,990	25,599	0.5%	5,759,792	119,802	2.1%	6,031,544	271,752	4.7%
562.1 Annuitants' Hospitalization	2,674,464	2,163,789	1,804,789	(359,000)	-16.6%	1,881,476	76,687	4.2%	1,978,903	97,427	5.2%
563 PSERS Healthcare Premium Assistance	16,971	17,081	11,511	(5,570)	-32.6%	12,785	1,274	11.1%	13,233	447	3.5%
597-599 Tuition and Other Fee Waiver - Employee Eligible	802,839	832,323	851,708	19,385	2.3%	851,708	0	0.0%	851,708	0	0.0%
Sub-Total, Faculty Compensation	$85,847,662	$83,810,080	$72,720,265	($11,089,815)	-13.2%	$74,768,955	$2,048,690	2.8%	$75,796,926	$1,027,971	1.4%
AFSCME Compensation											
501 Salaries	$13,711,435	$11,722,165	$10,336,935	($1,385,230)	-11.8%	$10,747,174	$410,239	4.0%	$11,092,102	$344,928	3.2%
502 Wages	63,899	36,897	43,056	6,159	16.7%	44,569	1,513	3.5%	46,092	1,523	3.4%
513 Other	23,148	5,529	23,148	17,619	318.7%	23,148	0	0.0%	23,148	0	0.0%
520-521 Overtime	242,367	143,960	310,544	166,584	115.7%	310,544	0	0.0%	310,544	0	0.0%
530-531 Sick and Annual Leave Payouts	350,225	1,277,203	561,357	(715,846)	-56.0%	561,357	0	0.0%	561,357	0	0.0%
532 Disaster Leave		39,650		(39,650)	-100.0%		0	n/a		0	n/a
540-541 Social Security	1,066,392	979,136	808,660	(170,476)	-17.4%	841,429	32,769	4.1%	867,420	25,991	3.1%
542-543 Unemployment and Workers' Compensation	30,876	108,837	91,645	(17,192)	-15.8%	94,936			97,707		
550.1 Retirement Contributions - SERS	3,148,118	2,656,247	2,310,671	(345,576)	-13.0%	2,503,543	192,872	8.3%	2,435,071	(68,472)	-2.7%
551.1 Retirement Contributions - PSERS	170,775	148,321	132,606	(15,715)	-10.6%	140,289	7,683	5.8%	145,234	4,945	3.5%
552-557 Retirement Contributions - ARP	299,928	263,198	226,562	(36,636)	-13.9%	233,849	7,287	3.2%	242,793	8,944	3.8%
558 Employees' Disability and Group Life Insurance	33,687	29,095	25,062	(4,033)	-13.9%	25,413	351	1.4%	25,568	155	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	4,342,658	3,828,205	3,342,818	(485,387)	-12.7%	3,451,554	108,736	3.3%	3,422,741	(28,813)	-0.8%
562.1 Annuitants' Hospitalization	2,047,926	988,400	695,923	(292,477)	-29.6%	1,476,347	780,424	112.1%	1,567,539	91,192	6.2%
563 PSERS Healthcare Premium Assistance	4,311	3,597	3,097	(500)	-13.9%	3,522	425	13.7%	3,454	(68)	-1.9%
597-599 Tuition and Other Fee Waiver - Employee Eligible	684,217	659,664	488,439	(171,225)	-26.0%	488,439	0	0.0%	488,439	0	0.0%
Sub-Total, AFSCME Compensation	$26,219,962	$22,890,104	$19,400,523	($3,489,581)	-15.2%	$20,946,113	$1,545,590	8.0%	$21,329,209	$383,096	1.8%
Nonrepresented Compensation											
501 Salaries	$15,529,529	$14,323,392	$13,590,766	($732,626)	-5.1%	$14,213,169	$622,403	4.6%	$14,938,725	$725,556	5.1%
502 Wages	28,341	30,996	21,838	(9,158)	-29.5%	22,675	837	3.8%	23,737	1,062	4.7%
513 Other	188,930	147,603	188,930	41,327	28.0%	188,930	0	0.0%	188,930	0	0.0%
520-521 Overtime	6,954	393	5,949	5,556	1413.7%	5,949	0	0.0%	5,949	0	0.0%
530-531 Sick and Annual Leave Payouts	480,527	2,319,485	16,878	(2,302,607)	-99.3%	16,878	0	0.0%	16,878	0	0.0%
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	1,135,157	1,126,822	954,988	(171,834)	-15.2%	994,109	39,121	4.1%	1,044,224	50,115	5.0%
542-543 Unemployment and Workers' Compensation	33,561	133,538	111,009	(22,529)	-16.9%	115,996	4,987	4.5%	121,808	5,812	5.0%
550.1 Retirement Contributions - SERS	1,891,276	1,604,335	1,581,528	(22,807)	-1.4%	1,719,194	137,666	8.7%	1,687,279	(31,915)	-1.9%
551.1 Retirement Contributions - PSERS	129,182	103,878	113,598	9,720	9.4%	121,075	7,477	6.6%	129,094	8,019	6.6%
552-557 Retirement Contributions - ARP	852,860	832,383	717,789	(114,594)	-13.8%	744,668	26,879	3.7%	781,546	36,878	5.0%
558 Employees' Disability and Group Life Insurance	25,121	22,282	20,496	(1,786)	-8.0%	20,628	132	0.6%	20,407	(221)	-1.1%
560 Employees' H/W Fund	140,078	120,726	109,481	(11,245)	-9.3%	117,361	7,880	7.2%	123,745	6,384	5.4%
561 Employees' Hospitalization Insurance	1,812,994	1,587,134	1,598,755	11,621	0.7%	1,714,287	115,532	7.2%	1,806,259	91,972	5.4%
562.1 Annuitants' Hospitalization	822,652	644,182	562,126	(82,056)	-12.7%	606,931	44,805	8.0%	640,276	33,345	5.5%
563 PSERS Healthcare Premium Assistance	3,241	2,533	2,813	280	11.1%	3,084	271	9.6%	3,233	149	4.8%
597-599 Tuition and Other Fee Waiver - Employee Eligible	312,801	372,332	556,076	183,744	49.3%	556,076	0	0.0%	556,076	0	0.0%
Sub-Total, Management Compensation	$23,393,204	$23,372,014	$20,153,020	($3,218,994)	-13.8%	$21,161,010	$1,007,990	5.0%	$22,088,166	$927,156	4.4%

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Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
SCUPA Compensation											
501 Salaries	$3,007,750	$3,234,216	$3,206,360	($27,856)	-0.9%	$3,306,881	$100,521	3.1%	$3,422,537	$115,656	3.5%
502 Wages	90,333	36,234	0	(36,234)	-100.0%	0	0	n/a	0	0	n/a
513 Other Pay	4,222	5,711	4,222	(1,489)	-26.1%	4,222	0	0.0%	4,222	0	0.0%
515 Winter Session Pay		0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	533	1,626	533	(1,093)	-67.2%	533	0	0.0%	533	0	0.0%
530-531 Sick and Annual Leave Payouts	350	241,863	34,038	(207,825)	-85.9%	34,038	0	0.0%	34,038	0	0.0%
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	228,293	259,846	240,695	(19,151)	-7.4%	248,772	8,077	3.4%	257,495	8,723	3.5%
542-543 Unemployment and Workers' Compensation	8,182	27,826	26,028	(1,798)	-6.5%	26,833	805	3.1%	27,760	927	3.5%
550.1 Retirement Contributions - SERS	340,183	345,856	431,518	85,662	24.8%	457,122	25,604	5.9%	467,121	9,999	2.2%
551.1 Retirement Contributions - PSERS	49,276	50,513	40,761	(9,752)	-19.3%	42,632	1,871	4.6%	45,156	2,524	5.9%
552-557 Retirement Contributions - ARP	154,839	168,867	137,063	(31,804)	-18.8%	139,572	2,509	1.8%	138,100	(1,472)	-1.1%
558 Employees' Disability and Group Life Insurance	7,438	7,718	7,424	(294)	-3.8%	7,441	17	0.2%	7,465	24	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	711,626	760,450	749,643	(10,807)	-1.4%	771,266	21,623	2.9%	768,300	(2,966)	-0.4%
562.1 Annuitants' Hospitalization	266,295	245,721	223,583	(22,138)	-9.0%	236,202	12,619	5.6%	249,479	13,277	5.6%
563 PSERS Healthcare Premium Assistance	1,231	1,227	956	(271)	-22.1%	1,031	75	7.8%	1,077	46	4.5%
597-599 Tuition and Other Fee Waiver - Employee Eligible	129,687	176,348	99,840	(76,508)	-43.4%	99,840	0	0.0%	99,840	0	0.0%
Sub-Total, SCUPA Compensation	$5,000,238	$5,564,022	$5,202,664	($361,358)	-6.5%	$5,376,385	$173,721	3.3%	$5,523,123	$146,738	2.7%
Other Compensation											
501 Salaries	$3,302,071	$3,260,625	$3,538,573	$277,948	8.5%	$3,756,543	$217,970	6.2%	$3,879,918	$123,375	3.3%
502 Wages	61,094	47,338	103,134	55,796	117.9%	108,084	4,950	4.8%	110,246	2,162	2.0%
510 Student Employment	3,261,862	2,077,535	3,261,862	1,184,327	57.0%	3,261,862	0	0.0%	3,261,862	0	0.0%
513 Other	402,067	350,406	402,067	51,661	14.7%	402,067	0	0.0%	402,067	0	0.0%
520-521 Overtime	89,338	85,752	90,759	5,007	5.8%	90,759	0	0.0%	90,759	0	0.0%
530-531 Sick and Annual Leave Payouts	11,010	17,322	2,117	(15,205)	-87.8%	2,117	0	0.0%	2,117	0	0.0%
532 Disaster Leave		7,670		(7,670)	-100.0%		0	n/a		0	n/a
540-541 Social Security	306,158	306,115	279,590	(26,525)	-8.7%	298,511	18,921	6.8%	305,998	7,487	2.5%
542-543 Unemployment and Workers' Compensation	11,351	29,765	30,606	841	2.8%	32,389	1,783	5.8%	33,395	1,006	3.1%
550.1 Retirement Contributions - SERS	624,463	633,809	718,362	84,553	13.3%	789,510	71,148	9.9%	776,211	(13,299)	-1.7%
551.1 Retirement Contributions - PSERS	23,383	23,480	27,858	4,378	18.6%	29,540	1,682	6.0%	30,731	1,191	4.0%
552-557 Retirement Contributions - ARP	101,284	101,130	97,101	(4,029)	-4.0%	100,838	3,737	3.8%	103,613	2,775	2.8%
558 Employees' Disability and Group Life Insurance	6,519	6,376	6,583	207	3.2%	6,636	53	0.8%	6,730	94	1.4%
560 Employees' H/W Fund	46,211	43,916	46,535	2,619	6.0%	49,204	2,669	5.7%	52,021	2,817	5.7%
561 Employees' Hospitalization Insurance	642,313	621,816	725,093	103,277	16.6%	766,731	41,638	5.7%	809,577	42,846	5.6%
562.1 Annuitants' Hospitalization	261,860	224,036	228,862	4,826	2.2%	244,394	15,532	6.8%	258,305	13,911	5.7%
563 PSERS Healthcare Premium Assistance	586	572	654	82	14.3%	714	60	9.2%	733	19	2.7%
597-599 Tuition and Other Fee Waiver - Employee Eligible	3,660,406	2,809,051	2,770,015	(39,036)	-1.4%	2,770,015	0	0.0%	2,770,015	0	0.0%
Sub-Total, Other Compensation	$12,811,976	$10,646,714	$12,329,771	$1,683,057	15.8%	$12,709,914	$380,143	3.1%	$12,894,298	$184,384	1.5%
Total Personnel Expenditures											
501 Salaries	$88,092,036	$81,488,791	$74,067,323	($7,421,468)	-9.1%	$76,795,406	$2,728,083	3.7%	$78,756,714	$1,961,308	2.6%
502 Wages	243,667	151,465	168,028	16,563	10.9%	175,328	7,300	4.3%	180,075	4,747	2.7%
510 Student Employment	3,261,862	2,077,535	3,261,862	1,184,327	57.0%	3,261,862	0	0.0%	3,261,862	0	0.0%
511 Faculty Summer School Pay	4,817,331	4,447,344	4,508,646	61,302	1.4%	4,508,646	0	0.0%	4,508,646	0	0.0%
512-513 Other Pay	3,766,313	4,130,707	3,539,070	(591,637)	-14.3%	3,539,070	0	0.0%	3,539,070	0	0.0%
515 Winter Session Pay	43,100	43,100	43,100	0	0.0%	43,100	0	0.0%	43,100	0	0.0%
520-521 Overtime	339,192	231,731	407,785	176,054	76.0%	407,785	0	0.0%	407,785	0	0.0%
530-531 Sick and Annual Leave Payouts	1,514,921	6,964,428	1,173,929	(5,790,499)	-83.1%	1,173,929	0	0.0%	1,173,929	0	0.0%
532 Disaster Leave	0	47,320	0	(47,320)	-100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	7,156,362	7,010,400	6,147,599	(862,801)	-12.3%	6,330,958	183,359	3.0%	6,476,499	145,541	2.3%
542-543 Unemployment and Workers' Compensation	151,055	773,108	670,744	(102,364)	-13.2%	692,562	21,818	3.3%	708,304	15,742	2.3%
550-550.1 Retirement Contributions - SERS	11,561,759	10,600,123	9,272,823	(1,327,300)	-12.5%	9,977,108	704,285	7.6%	9,721,537	(255,571)	-2.6%
551-551.1 Retirement Contributions - PSERS	1,053,113	1,030,275	815,199	(215,076)	-20.9%	862,732	47,534	5.8%	904,728	41,996	4.9%
552-557 Retirement Contributions - ARP	4,988,646	4,729,479	4,489,093	(240,386)	-5.1%	4,598,855	109,762	2.4%	4,721,421	122,566	2.7%
558 Employees' Disability and Group Life Insurance	142,469	130,082	119,776	(10,306)	-7.9%	119,161	(615)	-0.5%	118,448	(713)	-0.6%
560 Employees' H/W Fund	977,671	874,194	764,575	(109,619)	-12.5%	779,680	15,105	2.0%	788,873	9,193	1.2%
561 Employees' Hospitalization Insurance	13,474,058	12,411,996	12,056,299	(355,697)	-2.9%	12,463,630	407,331	3.4%	12,838,421	374,791	3.0%
562.1 Annuitants' Hospitalization	6,073,197	4,266,128	3,515,283	(750,845)	-17.6%	4,445,350	930,067	26.5%	4,694,502	249,152	5.6%
563 PSERS Healthcare Premium Assistance	26,340	25,010	19,031	(5,979)	-23.9%	21,136	2,105	11.1%	21,730	593	2.8%
597-599 Tuition and Other Fee Waiver - Employee Eligible	5,589,950	4,849,718	4,766,078	(83,640)	-1.7%	4,766,078	0	0.0%	4,766,078	0	0.0%
TOTAL PERSONNEL EXPENDITURES	$153,273,042	$146,282,935	$129,806,243	($16,476,692)	-11.3%	$134,962,377	$5,156,134	4.0%	$137,631,722	$2,669,345	2.0%
Anticipated savings from turnover (should be a negative number)	n/a	n/a	(1,557,675)	$0	n/a	(1,619,549)	$0	n/a	(1,651,581)	$0	n/a
NET TOTAL PERSONNEL EXPENDITURES	$153,273,042	$146,282,935	$128,248,568	($18,034,367)	-12.3%	$133,342,828	$5,094,260	4.0%	$135,980,141	$2,637,313	2.0%

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Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
REVENUE SUMMARY											
Tuition (401-404)	$95,577,505	$89,061,718	$81,077,338	($7,984,380)	-9.0%	$82,735,550	$1,658,212	2.0%	$85,156,467	$2,420,917	2.9%
Fees (405-410, 411.6, 411.8)	27,928,238	26,870,341	25,330,062	(1,540,279)	-5.7%	25,690,870	360,808	1.4%	26,469,151	778,281	3.0%
State Appropriation (412)	56,058,332	56,058,332	53,876,647	(2,181,685)	-3.9%	54,954,180	1,077,533	2.0%	56,053,264	1,099,084	2.0%
All Other Revenue (414-456, 469-479, 498 and SERS Allocations)	20,995,183	19,639,741	29,761,478	10,121,737	51.5%	14,611,633	(15,149,845)	-50.9%	14,071,059	(540,574)	-3.7%
TOTAL REVENUE	$200,559,258	$191,630,132	$190,045,525	($1,584,607)	-0.8%	$177,992,233	($12,053,292)	-6.3%	$181,749,941	$3,757,708	2.1%
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	$102,078,422	$99,582,421	$87,169,743	($12,412,678)	-12.5%	$89,905,126	$2,735,383	3.1%	$91,871,181	$1,966,055	2.2%
Incremental Benefits (540-557)	24,910,935	24,143,385	21,395,458	(2,747,927)	-11.4%	22,462,215	1,066,758	5.0%	22,532,489	70,274	0.3%
Fixed Rate Benefits (558-563)	20,693,735	17,707,411	16,474,964	(1,232,446)	-7.0%	17,828,957	1,353,993	8.2%	18,461,974	633,016	3.6%
Educational Benefits (597-599)	5,589,950	4,849,718	4,766,078	(83,640)	-1.7%	4,766,078	0	0.0%	4,766,078	0	0.0%
Turnover Savings	n/a	n/a	(1,557,675)	0	n/a	(1,619,549)	(61,874)	4.0%	(1,651,581)	(32,032)	2.0%
TOTAL PERSONNEL EXPENDITURES	$153,273,042	$146,282,935	$128,248,568	($18,034,367)	-12.3%	$133,342,828	$5,094,260	4.0%	$135,980,141	$2,637,313	2.0%
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640-646)	3,340,180	3,410,968	3,755,148	344,180	10.1%	3,845,271	90,123	2.4%	3,933,712	88,441	2.3%
Student Bad Debt Expense (Prior Yr. from above, 411.5)	1,481,281	2,779,002	3,639,002	860,000	30.9%	2,806,792	(832,210)	-22.9%	2,834,860	28,068	1.0%
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	8,140,820	11,377,102	16,364,537	4,987,435	43.8%	19,007,743	2,643,206	16.2%	19,082,217	74,474	0.4%
COVID Emergency Student Aid/Student Reengagement Expense (694)			50,000	50,000	n/a		(50,000)	-100.0%		0	n/a
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	3,823,791	4,936,310	5,135,484	199,174	4.0%	3,200,000	(1,935,484)	-37.7%	3,200,000	0	0.0%
Student Aid, Subtotal	11,964,611	16,313,412	21,550,021	5,236,609	32.1%	22,207,743	657,722	3.1%	22,282,217	74,474	0.3%
All Other (605-635, 650, 651, 655-690)	27,915,256	22,997,954	35,074,813	12,076,859	52.5%	23,644,208	(11,430,605)	-32.6%	24,235,313	591,105	2.5%
TOTAL SVCS & SUPPLIES EXPENDITURES	$44,701,328	$45,501,336	$64,018,984	$18,517,648	40.7%	$52,504,014	($11,514,970)	-18.0%	$53,286,102	$782,088	1.5%
Capital Expenditures (700-770)	$1,294,757	$1,201,289	$1,900,000	$698,711	58.2%	$1,900,000	$0	0.0%	$1,900,000	$0	0.0%
Debt Principal Payments (799)	2,100,117	1,784,274	1,647,627	(136,647)	-7.7%	1,679,191	31,564	1.9%	1,709,427	30,236	1.8%
TOTAL EXPENDITURES	$201,369,244	$194,769,834	$195,815,179	$1,045,346	0.5%	$189,426,033	($6,389,146)	-3.3%	$192,875,670	$3,449,637	1.8%
REVENUES LESS EXPENDITURES	($809,986)	($3,139,702)	($5,769,654)			($11,433,800)			($11,125,729)		
Transfers Out To/(In From) E&G Plant (801, 802, 803, 811, 812, 813)	635,281	(6,902,887)	425,000	7,327,887	-106.2%	750,000	325,000	76.5%	750,000	0	0.0%
REVENUES LESS EXPENDITURES & TRANSFERS	($1,445,267)	$3,763,185	($6,194,654)			($12,183,800)			($11,875,729)		
SUPPLEMENTAL RESOURCES/ADJUSTMENTS (to address row 215)											
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	($1,445,267)	$3,763,185	($6,194,654)			($12,183,800)			($11,875,729)		
Use of Reserves (Prior Year Surpluses) for Operations (To Balance Budget)			$6,194,654	n/a	n/a	4,300,000	n/a	n/a	3,800,000	n/a	n/a
REVENUES & USE OF ALL SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	($1,445,267)	$3,763,185	($0)			($7,883,800)			($8,075,729)		
TOTAL E&G NET ASSETS, BEGINNING OF YEAR	$46,184,917	$44,739,650	$48,502,834	$3,763,184	8.4%	$42,308,179	($6,194,654)	-12.8%	$30,124,380	($12,183,800)	-28.8%
Surplus/(Deficit), Including Transfers to Plant Fund	n/a	n/a	(6,194,654)	0	n/a	(12,183,800)	(5,989,146)	96.7%	(11,875,729)	308,071	-2.5%
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	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL ESTIMATED E&G NET ASSETS, END OF YEAR	$44,739,650	$48,502,834	$42,308,179	0	n/a	$30,124,380	(12,183,800)	-28.8%	$18,248,651	($11,875,729)	-39.4%
Loan (to)/from Auxiliary Fund				$0	n/a		$0	n/a		$0	n/a
TOTAL UNRESTRICTED E&G PLANT NET ASSETS, BEGINNING OF YEAR	$33,850,226	$28,548,506	$22,130,825	($6,417,681)	-22.5%	$22,130,825	$0	0.0%	$22,130,825	$0	0.0%
Transfers (out to)/in from E&G	n/a	n/a	425,000	0	n/a	750,000	325,000	76.5%	750,000	0	0.0%
Use of E&G Plant Fund Balance for:											
Lifecycle Repairs and Maintenance/Renewal and Replacement	n/a	n/a	(425,000)	0	n/a	(750,000)	(325,000)	76.5%	(750,000)	0	0.0%
Capital Projects	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL ESTIMATED UNRESTRICTED E&G PLANT NET ASSETS, END OF YEAR	$28,548,506	$22,130,825	$22,130,825	$0	0.0%	$22,130,825	$0	0.0%	$22,130,825	$0	0.0%
Loan (to)/from Auxiliary Plant Fund				$0	n/a		$0	n/a		$0	n/a
TOTAL ESTIMATED E&G NET ASSETS, INCLUDING UNRESTRICTED PLANT, END OF YEAR	$73,288,156	$70,633,659	$64,439,004	$0	n/a	$52,255,205	($12,183,800)	-18.9%	$40,379,476	($11,875,729)	-22.7%

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ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, BEGINNING OF YEAR	$83,010,348	$70,766,675	$69,278,846	($1,487,829)	-2.1%	$63,084,192	($6,194,654)	-8.9%	$50,900,392	($12,183,800)	-19.3%
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, END OF YEAR	$70,766,675	$69,278,846	$63,084,192	$0	n/a	$50,900,392	($12,183,800)	-19.3%	$39,024,663	($11,875,729)	-23.3%

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TRANSFERS DETAIL											
Transfers Out To Unrestricted E&G Plant for Capital Projects and Lifecycle Repairs and Maintenance/ Renewal and Replacement	($778,288)	$3,338,178	$425,000	$0	n/a	$750,000	$325,000	76.5%	$750,000	$0	0.0%
Transfers (In) from Unrestricted E&G Plant for Annual Debt Service Payment	643,244	(7,075,068)		0	n/a		0	n/a		0	n/a
Transfers (In) from Unrestricted E&G Plant for Operations	770,325			0	n/a		0	n/a		0	n/a
TOTAL E&G AND E&G PLANT TRANSFERS	$635,281	($3,736,890)	$425,000	$4,161,890	-111.4%	$750,000	$325,000	76.5%	$750,000	$0	0.0%

Procedure/Standard XXX Adjustment[1] 4,836,462

[1]Portion of total 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 E&G Plant Fund Net Assets (totals will be carried to rows 236 and 237):

Lifecycle Repairs and Maintenance/Renewal and Replacement (Use of net assets should be reflected as a negative number):											
1 Example: Road Repair	($100,000)	($100,000)	($200,000)	($100,000)	100%	$0	$200,000	-100.0%	($100,000)	($100,000)	
2				0	n/a		0	n/a		0	
3				0	n/a		0	n/a		0	n/a
4 Respiratory Care move			(425,000)	(425,000)	n/a		425,000	-100.0%		0	n/a
5 Five year plan being finailized				0	n/a	(750,000)	(750,000)	n/a	(750,000)	0	0%
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**	**($425,000)**	**($425,000)**	**n/a**	**($750,000)**	**($325,000)**	**76.5%**	**($750,000)**	**$0**	0%
											n/a
Capital Projects (Use of net assets should be reflected as a negative number):											**n/a**
1 Example: Sewer Upgrade	($200,000)	($200,000)	$0	$200,000	-100%	($350,000)	($350,000)	n/a	($1,050,000)	($700,000)	
2 Example: Pedestrian Bridge	$0	$0	$ (900,000)	(900,000)	n/a	$ (800,000)	100,000	-11%	$0	800,000	
3				0	n/a		0	n/a		0	n/a
4 VOIP Phone System				0	n/a		0	n/a		0	n/a
5 Learn Proprety purchase, Gorrell upgrades, Univ College, Misc.				0	n/a		0	n/a		0	n/a
6				0	n/a		0	n/a		0	n/a
7 The projected capital investments are based on our detailed five year capital investment plan which is still begin finalized. . Below is a list of the major projects scheduled to be completed over the next five years: 1.				0	n/a		0	n/a		0	n/a
8 Roof Replacements (7 Buildings) 2. Chiller Rebuilds 3. Heating Plant Tunnel Replacement 4. Steam Line				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
											n/a
Total Use of Unrestricted E&G Plant Funds	**$0**	**$0**	**($425,000)**	**($425,000)**	**n/a**	**($750,000)**	**($325,000)**	**76%**	**($750,000)**	**$0**	**0%**
											n/a

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REVENUE											
TUITION REVENUE											
Academic Year Tuition Revenue											
401 Undergraduate In-State Tuition				$0	n/a		$0	n/a		$0	n/a
402 Undergraduate Out-of-State Tuition				0	n/a		0	n/a		0	n/a
403 Graduate In-State Tuition				0	n/a		0	n/a		0	n/a
404 Graduate Out-of-State Tuition				0	n/a		0	n/a		0	n/a
Total Academic Year Tuition Revenue	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
Intersession Tuition Revenue (Winter & Summer)											
401 Undergraduate In-State Tuition				$0	n/a		$0	n/a		$0	n/a
402 Undergraduate Out-of-State Tuition				0	n/a		0	n/a		0	n/a
403 Graduate In-State Tuition				0	n/a		0	n/a		0	n/a
404 Graduate Out-of-State Tuition				0	n/a		0	n/a		0	n/a
Total Intersession Tuition Revenue	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
Total Tuition Revenue											
401 Undergraduate In-State Tuition	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
402 Undergraduate Out-of-State Tuition	0	0	0	0	n/a	0	0	n/a	0	0	n/a
403 Graduate In-State Tuition	0	0	0	0	n/a	0	0	n/a	0	0	n/a
404 Graduate Out-of-State Tuition	0	0	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL TUITION REVENUE	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
NON-TUITION REVENUE											
405 Non-Credit Continuing Education Fees				$0	n/a		$0	n/a		$0	n/a
407 Technology Tuition Fee				0	n/a		0	n/a		0	n/a
408 Academic/Instructional Fees *(charged to all students)*				0	n/a		0	n/a		0	n/a
Academic/Instructional Fees *(course- or program-specific)*				0	n/a		0	n/a		0	n/a
409 Other Mandatory Student Fees				0	n/a		0	n/a		0	n/a
410 Nonmandatory Student Fees				0	n/a		0	n/a		0	n/a
411 Scholarship Discounts & Allow. (enter as negative)			n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.5 Student Bad Debt Expense (enter as negative)			n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.6 Course Sharing Fees (enter as positive if host and negative if home univ.)											
411.8 COVID-19 Refunds (enter as negative)			n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
412 State Appropriations											
Base Allocations	n/a	n/a	n/a	0	0.0%	n/a	0	0.0%	n/a	0	0.0%
AFRP	n/a	n/a	n/a	0	0.0%	n/a	0	0.0%	n/a	0	0.0%
Other E&G (CBFS, Reserve, OOC, etc.)	n/a	n/a	n/a	0	0.0%	n/a	0	0.0%	n/a	0	0.0%
State Appropriation, Total	0	0	0	0	n/a	0	0	n/a	0	0	n/a
TBD SERS Pre-funding Allocations (CA, CH, CL, ED, IN, KU, LO, MA, and SH only)	n/a	n/a	n/a	0	0.0%	n/a	0	0.0%	n/a	0	0.0%
414 Federal Appropriations				0	n/a		0	n/a		0	n/a
421 Gov't Grants & Contracts-Federal				0	n/a		0	n/a		0	n/a
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds				0	n/a		0	n/a		0	n/a
422 Gov't Grants & Contracts-State				0	n/a		0	n/a		0	n/a
423 Gov't Grants & Contracts-Local				0	n/a		0	n/a		0	n/a
424 Gov't Grants & Contracts-System				0	n/a		0	n/a		0	n/a
425 Private Grants & Contracts				0	n/a		0	n/a		0	n/a
431 Gifts				0	n/a		0	n/a		0	n/a
451 Endowment Income				0	n/a		0	n/a		0	n/a
463 Privatized Housing				0	n/a		0	n/a		0	n/a
469 Sales and Services				0	n/a		0	n/a		0	n/a
452-458											
470-479,											
498 All Other Revenue				0	n/a		0	n/a		0	n/a
TOTAL NON-TUITION REVENUE	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
TOTAL REVENUE	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a

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PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries				$0	n/a		$0	n/a		$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a
511 Faculty Summer School Pay				0	n/a		0	n/a		0	n/a
512-513 Other Faculty Pay				0	n/a		0	n/a		0	n/a
515 Winter Session Pay				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a
550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a
551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund				0	n/a		0	n/a		0	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a
562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				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				$0	n/a		$0	n/a		$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a
513 Other				0	n/a		0	n/a		0	n/a
520-521 Overtime				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a
550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a
551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a
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				0	n/a		0	n/a		0	n/a
562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, AFSCME Compensation	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
Nonrepresented Compensation											
501 Salaries				$0	n/a		$0	n/a		$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a
513 Other				0	n/a		0	n/a		0	n/a
520-521 Overtime				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a
550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a
551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund				0	n/a		0	n/a		0	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a
562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, Management Compensation	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a

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Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
SCUPA Compensation											
501 Salaries				$0	n/a		$0	n/a		$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a
513 Other Pay				0	n/a		0	n/a		0	n/a
515 Winter Session Pay				0	n/a		0	n/a		0	n/a
520-521 Overtime				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a
550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a
551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a
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				0	n/a		0	n/a		0	n/a
562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, SCUPA Compensation	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
Other Compensation											
501 Salaries				$0	n/a		$0	n/a		$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a
510 Student Employment				0	n/a		0	n/a		0	n/a
513 Other				0	n/a		0	n/a		0	n/a
520-521 Overtime				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a
550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a
551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund				0	n/a		0	n/a		0	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a
562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, Other Compensation	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
Total Personnel Expenditures											
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	0	0	0	0	n/a	0	0	n/a	0	0	n/a
511 Faculty Summer School Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
512-513 Other Pay	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	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	0	0	0	0	n/a	0	0	n/a	0	0	n/a
542-543 Unemployment and Workers' Compensation	0	0	0	0	n/a	0	0	n/a	0	0	n/a
550.1 Retirement Contributions - SERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a
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	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	0	0	0	0	n/a	0	0	n/a	0	0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL PERSONNEL EXPENDITURES	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
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	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a

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Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	%	Request Year FY 2022-23	Variance: Current Year to Request Year $	%	Future Year FY 2023-24	Variance: Request Year to Future Year $	%
REVENUE SUMMARY											
Tuition (401-404)	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
Fees (405-410, 411.6, 411.8)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
State Appropriation (412)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
All Other Revenue (414-456, 469-479, 498, and SERS Allocations)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL REVENUE	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
Incremental Benefits (540-557)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Fixed Rate Benefits (558-563)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Educational Benefits (597-599)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Turnover Savings	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL PERSONNEL EXPENDITURES	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640-646)				0	n/a		0	n/a		0	n/a
Student Bad Debt Expense (Prior Yr. from above, 411.5)	0	0		0	n/a		0	n/a		0	n/a
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	0	0		0	n/a		0	n/a		0	n/a
COVID Emergency Student Aid/Student Reengagement Expense (694)				0	n/a		0	n/a		0	n/a
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)				0	n/a		0	n/a		0	n/a
Student Aid, Subtotal	0	0	0	0	n/a	0	0	n/a	0	0	n/a
All Other (605-635, 650, 651, 655-690)				0	n/a		0	n/a		0	n/a
TOTAL SVCS & SUPPLIES EXPENDITURES	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
Capital Expenditures (700-770)				$0	n/a		$0	n/a		$0	n/a
Debt Principal Payments (799)				0	n/a		0	n/a		0	n/a
TOTAL EXPENDITURES	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
REVENUES LESS EXPENDITURES	$0	$0	$0			$0			$0		
Transfers Out To/(In From) E&G Plant (801, 802, 803, 811, 812, 813)				0	n/a		0	n/a		0	n/a
REVENUES LESS EXPENDITURES & TRANSFERS	$0	$0	$0			$0			$0		
SUPPLEMENTAL RESOURCES/ADJUSTMENTS (to address row 215)											
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	$0	$0	$0			$0			$0		
Use of Reserves (Prior Year Surpluses) for Operations (To Balance Budget)				n/a	n/a		n/a	n/a		n/a	n/a
REVENUES & USE OF ALL SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	$0	$0	$0			$0			$0		
TOTAL E&G NET ASSETS, BEGINNING OF YEAR			$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
Surplus/(Deficit), Including Transfers to Plant Fund	n/a	n/a	0	0	n/a	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	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL ESTIMATED E&G NET ASSETS, END OF YEAR			$0	0	n/a	$0	0	n/a	$0	$0	n/a
Loan (to)/from Auxiliary Fund				$0	n/a		$0	n/a		$0	n/a
TOTAL UNRESTRICTED E&G PLANT NET ASSETS, BEGINNING OF YEAR			$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
Transfers (out to)/in from E&G	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
Use of E&G Plant Fund Balance for:											
Lifecycle Repairs and Maintenance/Renewal and Replacement	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
Capital Projects	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL ESTIMATED UNRESTRICTED E&G PLANT NET ASSETS, END OF YEAR			$0	$0	n/a	$0	$0	n/a	$0	$0	n/a
Loan (to)/from Auxiliary Plant Fund				$0	n/a		$0	n/a		$0	n/a
TOTAL ESTIMATED E&G NET ASSETS, INCLUDING UNRESTRICTED PLANT, END OF YEAR	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a

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Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, BEGINNING OF YEAR		$0	$0	$0	#DIV/0!	$0	$0	#DIV/0!	$0	$0	#DIV/0!
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, END OF YEAR			$0	$0	n/a	$0	$0	n/a	$0	$0	#DIV/0!

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Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
TRANSFERS DETAIL											
Transfers Out To Unrestricted E&G Plant for Capital Projects and Lifecycle Repairs and Maintenance/ Renewal and Replacement				$0	n/a		$0	n/a		$0	n/a
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 E&G PLANT TRANSFERS	$0	$0	$0	$0	n/a	$0	$0	n/a	$0	$0	n/a

Procedure/Standard XXX Adjustment[1]

[1]Portion of total 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 E&G Plant Fund Net Assets (totals will be carried to rows 236 and 237):

Lifecycle Repairs and Maintenance/Renewal and Replacement (Use of net assets should be reflected as a negative number):											
1 Example: Road Repair	($100,000)	($100,000)	($200,000)	($100,000)	100%	$0	$200,000	-100.0%	($100,000)	($100,000)	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):											
1 Example: Sewer Upgrade	($200,000)	($200,000)	$0	$200,000	-100%	($350,000)	($350,000)	n/a	($1,050,000)	($700,000)	200.0%
2 Example: Pedestrian Bridge	$0	$0	$ (900,000)	(900,000)	n/a	$ (800,000)	100,000	-11%	$0	800,000	-100.0%
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**
Total Use of Unrestricted E&G Plant Funds	**$0**	**$0**	**$0**	**$0**	**n/a**	**$0**	**$0**	**n/a**	**$0**	**$0**	**n/a**

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EDUCATIONAL and GENERAL FUND TOTAL

Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
REVENUE											
TUITION REVENUE											
Academic Year Tuition Revenue											
401 Undergraduate In-State Tuition	$63,221,383	$59,202,170	$54,267,026	($4,935,144)	-8.3%	$54,197,730	($69,296)	-0.1%	$54,255,666	$57,936	0.1%
402 Undergraduate Out-of-State Tuition	8,082,280	6,093,161	5,806,368	(286,793)	-4.7%	6,503,672	697,304	12.0%	7,669,782	1,166,110	17.9%
403 Graduate In-State Tuition	8,830,381	9,122,216	8,972,233	(149,983)	-1.6%	9,599,929	627,696	7.0%	10,188,357	588,428	6.1%
404 Graduate Out-of-State Tuition	5,203,654	4,178,179	3,633,448	(544,731)	-13.0%	3,965,427	331,979	9.1%	4,510,693	545,266	13.8%
Total Academic Year Tuition Revenue	$85,337,698	$78,595,726	$72,679,075	($5,916,651)	-7.5%	$74,266,758	$1,587,683	2.2%	$76,624,498	$2,357,740	3.2%
Intersession Tuition Revenue (Winter & Summer)											
401 Undergraduate In-State Tuition	$4,891,355	$4,822,777	$3,893,006	($929,771)	-19.3%	$3,931,549	$38,543	1.0%	$3,959,461	$27,912	0.7%
402 Undergraduate Out-of-State Tuition	707,547	641,020	817,208	176,188	27.5%	828,811	11,603	1.4%	841,862	13,051	1.6%
403 Graduate In-State Tuition	3,058,909	3,245,957	2,369,740	(876,217)	-27.0%	2,383,123	13,383	0.6%	2,390,145	7,022	0.3%
404 Graduate Out-of-State Tuition	1,581,996	1,756,238	1,318,309	(437,929)	-24.9%	1,325,309	7,000	0.5%	1,340,501	15,192	1.1%
Total Intersession Tuition Revenue	$10,239,807	$10,465,992	$8,398,263	($2,067,729)	-19.8%	$8,468,792	$70,529	0.8%	$8,531,969	$63,177	0.7%
Total Tuition Revenue											
401 Undergraduate In-State Tuition	$68,112,738	$64,024,947	$58,160,032	($5,864,915)	-9.2%	$58,129,279	($30,753)	-0.1%	$58,215,127	$85,848	0.1%
402 Undergraduate Out-of-State Tuition	8,789,827	6,734,181	6,623,576	(110,605)	-1.6%	7,332,483	708,907	10.7%	8,511,644	1,179,161	16.1%
403 Graduate In-State Tuition	11,889,290	12,368,173	11,341,973	(1,026,200)	-8.3%	11,983,052	641,079	5.7%	12,578,502	595,450	5.0%
404 Graduate Out-of-State Tuition	6,785,650	5,934,417	4,951,757	(982,660)	-16.6%	5,290,736	338,979	6.8%	5,851,194	560,458	10.6%
TOTAL TUITION REVENUE	$95,577,505	$89,061,718	$81,077,338	($7,984,380)	-9.0%	$82,735,550	$1,658,212	2.0%	$85,156,467	$2,420,917	2.9%
NON-TUITION REVENUE											
405 Non-Credit Continuing Education Fees	$1,770,404	$2,319,222	$2,531,703	$212,481	9.2%	$2,581,703	$50,000	2.0%	$2,581,703	$0	0.0%
407 Technology Tuition Fee	5,079,770	4,802,475	4,387,000	(415,475)	-8.7%	4,435,000	48,000	1.1%	4,575,000	140,000	3.2%
408 Academic/Instructional Fees *(charged to all students)*	9,574,756	9,302,730	8,296,000	(1,006,730)	-10.8%	8,446,000	150,000	1.8%	8,749,000	303,000	3.6%
Academic/Instructional Fees *(course- or program-specific)*	0	0	0	0	n/a	0	0	n/a	0	0	n/a
409 Other Mandatory Student Fees	10,444,398	9,025,566	8,793,663	(231,903)	-2.6%	8,893,521	99,858	1.1%	9,198,471	304,950	3.4%
410 Nonmandatory Student Fees	1,652,915	1,440,111	1,321,696	(118,415)	-8.2%	1,334,646	12,950	1.0%	1,364,977	30,331	2.3%
411 Scholarship Discounts & Allow. (enter as negative)	(8,140,820)	(11,377,102)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.5 Student Bad Debt Expense (enter as negative)	(1,481,281)	(2,779,002)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.6 Course Sharing Fees (enter as positive if host and negative if home univ.)	0	0	0	0	n/a	0	0	n/a	0		
411.8 COVID-19 Refunds (enter as negative)	(594,005)	(19,763)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
412 State Appropriations											
Base Allocations	55,441,992	55,868,689	53,781,825	(2,086,864)	-3.7%	54,859,358	1,077,533	2.0%	55,958,442	1,099,084	2.0%
AFRP	616,340	189,643	94,822	(94,821)	-50.0%	94,822	(0)	0.0%	94,822	0	0.0%
Other E&G (CBFS, Reserve, OOC, etc.)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
State Appropriation, Total	56,058,332	56,058,332	53,876,647	(2,181,685)	-3.9%	54,954,180	1,077,533	2.0%	56,053,264	1,099,084	2.0%
TBD SERS Pre-funding Allocations (CA, CH, CL, ED, IN, KU, LO, MA, and SH only)	n/a	n/a	2,181,685	0	n/a	1,090,843	(1,090,842)	-50.0%	545,421	(545,422)	-50.0%
414 Federal Appropriations	1,912,115	1,418,504	0	(1,418,504)	-100.0%	0	0	n/a	0	0	n/a
421 Gov't Grants & Contracts-Federal	770,574	1,371,922	680,000	(691,922)	-50.4%	680,000	0	0.0%	680,000	0	0.0%
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	1,150,553	5,584,055	14,623,064	9,039,009	161.9%	0	(14,623,064)	-100.0%	0	0	n/a
422 Gov't Grants & Contracts-State	621,874	453,850	500,000	46,150	10.2%	500,000	0	0.0%	500,000	0	0.0%
423 Gov't Grants & Contracts-Local	91,097	66,888	85,000	18,112	27.1%	85,000	0	0.0%	85,000	0	0.0%
424 Gov't Grants & Contracts-System	947,591	609,443	745,000	135,557	22.2%	745,000	0	0.0%	745,000	0	0.0%
425 Private Grants & Contracts	3,694,643	1,921,973	2,115,679	193,706	10.1%	2,650,000	534,321	25.3%	2,650,000	0	0.0%
431 Gifts	2,242,214	2,595,316	2,216,479	(378,837)	-14.6%	2,216,479	0	0.0%	2,216,479	0	0.0%
451 Endowment Income	104,020	94,101	100,000	5,899	6.3%	100,000	0	0.0%	100,000	0	0.0%
463 Privatized Housing	0	0	0	0	n/a	0	0	n/a	0	0	n/a
469 Sales and Services	4,725,462	1,839,724	3,175,447	1,335,723	72.6%	3,175,447	0	0.0%	3,175,447	0	0.0%
452-458											
470-479,											
498 All Other Revenues	4,735,040	3,683,965	3,339,124	(344,841)	-9.4%	3,368,864	29,740	0.9%	3,373,712	4,848	0.1%
TOTAL NON-TUITION REVENUE	$104,981,753	$102,568,414	$108,968,187	$6,399,773	6.2%	$95,256,683	($13,711,504)	-12.6%	$96,593,474	$1,336,791	1.4%
TOTAL REVENUE	$200,559,258	$191,630,132	$190,045,525	($1,584,607)	-0.8%	$177,992,233	($12,053,292)	-6.3%	$181,749,941	$3,757,708	2.1%

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Minor Objects		Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	%	Request Year FY 2022-23	Variance: Current Year to Request Year $	%	Future Year FY 2023-24	Variance: Request Year to Future Year $	%
PERSONNEL EXPENDITURES												
Faculty Compensation												
501	Salaries	$52,541,251	$48,948,393	$43,394,689	($5,553,704)	-11.3%	$44,771,639	$1,376,950	3.2%	$45,423,432	$651,793	1.5%
502	Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
511	Faculty Summer School Pay	4,817,331	4,447,344	4,508,646	61,302	1.4%	4,508,646	0	0.0%	4,508,646	0	0.0%
512-513	Other Faculty Pay	3,147,946	3,621,458	2,920,703	(700,755)	-19.4%	2,920,703	0	0.0%	2,920,703	0	0.0%
515	Winter Session Pay	43,100	43,100	43,100	0	0.0%	43,100	0	0.0%	43,100	0	0.0%
530-531	Sick and Annual Leave Payouts	672,809	3,108,555	559,539	(2,549,016)	-82.0%	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	4,420,362	4,338,481	3,863,666	(474,815)	-10.9%	3,948,137	84,471	2.2%	4,001,362	53,225	1.3%
542-543	Unemployment and Workers' Compensation	67,085	473,142	411,456	(61,686)	-13.0%	422,408	10,952	2.7%	427,634	5,226	1.2%
550.1	Retirement Contributions - SERS	5,557,719	5,359,876	4,230,744	(1,129,132)	-21.1%	4,507,739	276,995	6.5%	4,355,855	(151,884)	-3.4%
551.1	Retirement Contributions - PSERS	680,497	704,083	500,376	(203,707)	-28.9%	529,196	28,821	5.8%	554,513	25,317	4.8%
552-557	Retirement Contributions - ARP	3,579,735	3,363,901	3,310,578	(53,323)	-1.6%	3,379,928	69,350	2.1%	3,455,369	75,441	2.2%
558	Employees' Disability and Group Life Insurance	69,704	64,611	60,211	(4,400)	-6.8%	59,043	(1,168)	-1.9%	58,278	(765)	-1.3%
560	Employees' H/W Fund	791,382	709,552	608,559	(100,993)	-14.2%	613,115	4,556	0.7%	613,107	(8)	0.0%
561	Employees' Hospitalization Insurance	5,964,467	5,614,391	5,639,990	25,599	0.5%	5,759,792	119,802	2.1%	6,031,544	271,752	4.7%
562.1	Annuitants' Hospitalization	2,674,464	2,163,789	1,804,789	(359,000)	-16.6%	1,881,476	76,687	4.2%	1,978,903	97,427	5.2%
563	PSERS Healthcare Premium Assistance	16,971	17,081	11,511	(5,570)	-32.6%	12,785	1,274	11.1%	13,233	447	3.5%
597-599	Tuition and Other Fee Waiver - Employee Eligible	802,839	832,323	851,708	19,385	2.3%	851,708	0	0.0%	851,708	0	0.0%
	Sub-Total, Faculty Compensation	$85,847,662	$83,810,080	$72,720,265	($11,089,815)	-13.2%	$74,768,955	$2,048,690	2.8%	$75,796,926	$1,027,971	1.4%
AFSCME Compensation												
501	Salaries	$13,711,435	$11,722,165	$10,336,935	($1,385,230)	-11.8%	$10,747,174	$410,239	4.0%	$11,092,102	$344,928	3.2%
502	Wages	63,899	36,897	43,056	6,159	16.7%	44,569	1,513	3.5%	46,092	1,523	3.4%
513	Other	23,148	5,529	23,148	17,619	318.7%	23,148	0	0.0%	23,148	0	0.0%
520-521	Overtime	242,367	143,960	310,544	166,584	115.7%	310,544	0	0.0%	310,544	0	0.0%
530-531	Sick and Annual Leave Payouts	350,225	1,277,203	561,357	(715,846)	-56.0%	561,357	0	0.0%	561,357	0	0.0%
532	Disaster Leave	0	39,650	0	(39,650)	-100.0%	0	0	n/a	0	0	n/a
540-541	Social Security	1,066,392	979,136	808,660	(170,476)	-17.4%	841,429	32,769	4.1%	867,420	25,991	3.1%
542-543	Unemployment and Workers' Compensation	30,876	108,837	91,645	(17,192)	-15.8%	94,936	3,291	3.6%	97,707	2,771	2.9%
550.1	Retirement Contributions - SERS	3,148,118	2,656,247	2,310,671	(345,576)	-13.0%	2,503,543	192,872	8.3%	2,435,071	(68,472)	-2.7%
551.1	Retirement Contributions - PSERS	170,775	148,321	132,606	(15,715)	-10.6%	140,289	7,683	5.8%	145,234	4,945	3.5%
552-557	Retirement Contributions - ARP	299,928	263,198	226,562	(36,636)	-13.9%	233,849	7,287	3.2%	242,793	8,944	3.8%
558	Employees' Disability and Group Life Insurance	33,687	29,095	25,062	(4,033)	-13.9%	25,413	351	1.4%	25,568	155	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	4,342,658	3,828,205	3,342,818	(485,387)	-12.7%	3,451,554	108,736	3.3%	3,422,741	(28,813)	-0.8%
562.1	Annuitants' Hospitalization	2,047,926	988,400	695,923	(292,477)	-29.6%	1,476,347	780,424	112.1%	1,567,539	91,192	6.2%
563	PSERS Healthcare Premium Assistance	4,311	3,597	3,097	(500)	-13.9%	3,522	425	13.7%	3,454	(68)	-1.9%
597-599	Tuition and Other Fee Waiver - Employee Eligible	684,217	659,664	488,439	(171,225)	-26.0%	488,439	0	0.0%	488,439	0	0.0%
	Sub-Total, AFSCME Compensation	$26,219,962	$22,890,104	$19,400,523	($3,489,581)	-15.2%	$20,946,113	$1,545,590	8.0%	$21,329,209	$383,096	1.8%
Nonrepresented Compensation												
501	Salaries	$15,529,529	$14,323,392	$13,590,766	($732,626)	-5.1%	$14,213,169	$622,403	4.6%	$14,938,725	$725,556	5.1%
502	Wages	28,341	30,996	21,838	(9,158)	-29.5%	22,675	837	3.8%	23,737	1,062	4.7%
513	Other	188,930	147,603	188,930	41,327	28.0%	188,930	0	0.0%	188,930	0	0.0%
520-521	Overtime	6,954	393	5,949	5,556	1413.7%	5,949	0	0.0%	5,949	0	0.0%
530-531	Sick and Annual Leave Payouts	480,527	2,319,485	16,878	(2,302,607)	-99.3%	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	1,135,157	1,126,822	954,988	(171,834)	-15.2%	994,109	39,121	4.1%	1,044,224	50,115	5.0%
542-543	Unemployment and Workers' Compensation	33,561	133,538	111,009	(22,529)	-16.9%	115,996	4,987	4.5%	121,808	5,812	5.0%
550.1	Retirement Contributions - SERS	1,891,276	1,604,335	1,581,528	(22,807)	-1.4%	1,719,194	137,666	8.7%	1,687,279	(31,915)	-1.9%
551.1	Retirement Contributions - PSERS	129,182	103,878	113,598	9,720	9.4%	121,075	7,477	6.6%	129,094	8,019	6.6%
552-557	Retirement Contributions - ARP	852,860	832,383	717,789	(114,594)	-13.8%	744,668	26,879	3.7%	781,546	36,878	5.0%
558	Employees' Disability and Group Life Insurance	25,121	22,282	20,496	(1,786)	-8.0%	20,628	132	0.6%	20,407	(221)	-1.1%
560	Employees' H/W Fund	140,078	120,726	109,481	(11,245)	-9.3%	117,361	7,880	7.2%	123,745	6,384	5.4%
561	Employees' Hospitalization Insurance	1,812,994	1,587,134	1,598,755	11,621	0.7%	1,714,287	115,532	7.2%	1,806,259	91,972	5.4%
562.1	Annuitants' Hospitalization	822,652	644,182	562,126	(82,056)	-12.7%	606,931	44,805	8.0%	640,276	33,345	5.5%
563	PSERS Healthcare Premium Assistance	3,241	2,533	2,813	280	11.1%	3,084	271	9.6%	3,233	149	4.8%
597-599	Tuition and Other Fee Waiver - Employee Eligible	312,801	372,332	556,076	183,744	49.3%	556,076	0	0.0%	556,076	0	0.0%
	Sub-Total, Management Compensation	$23,393,204	$23,372,014	$20,153,020	($3,218,994)	-13.8%	$21,161,010	$1,007,990	5.0%	$22,088,166	$927,156	4.4%

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Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
SCUPA Compensation											
501 Salaries	$3,007,750	$3,234,216	$3,206,360	($27,856)	-0.9%	$3,306,881	$100,521	3.1%	$3,422,537	$115,656	3.5%
502 Wages	90,333	36,234	0	(36,234)	-100.0%	0	0	n/a	0	0	n/a
513 Other Pay	4,222	5,711	4,222	(1,489)	-26.1%	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	533	1,626	533	(1,093)	-67.2%	533	0	0.0%	533	0	0.0%
530-531 Sick and Annual Leave Payouts	350	241,863	34,038	(207,825)	-85.9%	34,038	0	0.0%	34,038	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	228,293	259,846	240,695	(19,151)	-7.4%	248,772	8,077	3.4%	257,495	8,723	3.5%
542-543 Unemployment and Workers' Compensation	8,182	27,826	26,028	(1,798)	-6.5%	26,833	805	3.1%	27,760	927	3.5%
550.1 Retirement Contributions - SERS	340,183	345,856	431,518	85,662	24.8%	457,122	25,604	5.9%	467,121	9,999	2.2%
551.1 Retirement Contributions - PSERS	49,276	50,513	40,761	(9,752)	-19.3%	42,632	1,871	4.6%	45,156	2,524	5.9%
552-557 Retirement Contributions - ARP	154,839	168,867	137,063	(31,804)	-18.8%	139,572	2,509	1.8%	138,100	(1,472)	-1.1%
558 Employees' Disability and Group Life Insurance	7,438	7,718	7,424	(294)	-3.8%	7,441	17	0.2%	7,465	24	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	711,626	760,450	749,643	(10,807)	-1.4%	771,266	21,623	2.9%	768,300	(2,966)	-0.4%
562.1 Annuitants' Hospitalization	266,295	245,721	223,583	(22,138)	-9.0%	236,202	12,619	5.6%	249,479	13,277	5.6%
563 PSERS Healthcare Premium Assistance	1,231	1,227	956	(271)	-22.1%	1,031	75	7.8%	1,077	46	4.5%
597-599 Tuition and Other Fee Waiver - Employee Eligible	129,687	176,348	99,840	(76,508)	-43.4%	99,840	0	0.0%	99,840	0	0.0%
Sub-Total, SCUPA Compensation	$5,000,238	$5,564,022	$5,202,664	($361,358)	-6.5%	$5,376,385	$173,721	3.3%	$5,523,123	$146,738	2.7%
Other Compensation											
501 Salaries	$3,302,071	$3,260,625	$3,538,573	$277,948	8.5%	$3,756,543	$217,970	6.2%	$3,879,918	$123,375	3.3%
502 Wages	61,094	47,338	103,134	55,796	117.9%	108,084	4,950	4.8%	110,246	2,162	2.0%
510 Student Employment	3,261,862	2,077,535	3,261,862	1,184,327	57.0%	3,261,862	0	0.0%	3,261,862	0	0.0%
513 Other	402,067	350,406	402,067	51,661	14.7%	402,067	0	0.0%	402,067	0	0.0%
520-521 Overtime	89,338	85,752	90,759	5,007	5.8%	90,759	0	0.0%	90,759	0	0.0%
530-531 Sick and Annual Leave Payouts	11,010	17,322	2,117	(15,205)	-87.8%	2,117	0	0.0%	2,117	0	0.0%
532 Disaster Leave	0	7,670	0	(7,670)	-100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	306,158	306,115	279,590	(26,525)	-8.7%	298,511	18,921	6.8%	305,998	7,487	2.5%
542-543 Unemployment and Workers' Compensation	11,351	29,765	30,606	841	2.8%	32,389	1,783	5.8%	33,395	1,006	3.1%
550.1 Retirement Contributions - SERS	624,463	633,809	718,362	84,553	13.3%	789,510	71,148	9.9%	776,211	(13,299)	-1.7%
551.1 Retirement Contributions - PSERS	23,383	23,480	27,858	4,378	18.6%	29,540	1,682	6.0%	30,731	1,191	4.0%
552-557 Retirement Contributions - ARP	101,284	101,130	97,101	(4,029)	-4.0%	100,838	3,737	3.8%	103,613	2,775	2.8%
558 Employees' Disability and Group Life Insurance	6,519	6,376	6,583	207	3.2%	6,636	53	0.8%	6,730	94	1.4%
560 Employees' H/W Fund	46,211	43,916	46,535	2,619	6.0%	49,204	2,669	5.7%	52,021	2,817	5.7%
561 Employees' Hospitalization Insurance	642,313	621,816	725,093	103,277	16.6%	766,731	41,638	5.7%	809,577	42,846	5.6%
562.1 Annuitants' Hospitalization	261,860	224,036	228,862	4,826	2.2%	244,394	15,532	6.8%	258,305	13,911	5.7%
563 PSERS Healthcare Premium Assistance	586	572	654	82	14.3%	714	60	9.2%	733	19	2.7%
597-599 Tuition and Other Fee Waiver - Employee Eligible	3,660,406	2,809,051	2,770,015	(39,036)	-1.4%	2,770,015	0	0.0%	2,770,015	0	0.0%
Sub-Total, Other Compensation	$12,811,976	$10,646,714	$12,329,771	$1,683,057	15.8%	$12,709,914	$380,143	3.1%	$12,894,298	$184,384	1.5%
Total Personnel Expenditures											
501 Salaries	$88,092,036	$81,488,791	$74,067,323	($7,421,468)	-9.1%	$76,795,406	$2,728,083	3.7%	$78,756,714	$1,961,308	2.6%
502 Wages	243,667	151,465	168,028	16,563	10.9%	175,328	7,300	4.3%	180,075	4,747	2.7%
510 Student Employment	3,261,862	2,077,535	3,261,862	1,184,327	57.0%	3,261,862	0	0.0%	3,261,862	0	0.0%
511 Faculty Summer School Pay	4,817,331	4,447,344	4,508,646	61,302	1.4%	4,508,646	0	0.0%	4,508,646	0	0.0%
512-513 Other Pay	3,766,313	4,130,707	3,539,070	(591,637)	-14.3%	3,539,070	0	0.0%	3,539,070	0	0.0%
515 Winter Session Pay	43,100	43,100	43,100	0	0.0%	43,100	0	0.0%	43,100	0	0.0%
520-521 Overtime	339,192	231,731	407,785	176,054	76.0%	407,785	0	0.0%	407,785	0	0.0%
530-531 Sick and Annual Leave Payouts	1,514,921	6,964,428	1,173,929	(5,790,499)	-83.1%	1,173,929	0	0.0%	1,173,929	0	0.0%
532 Disaster Leave	0	47,320	0	(47,320)	-100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	7,156,362	7,010,400	6,147,599	(862,801)	-12.3%	6,330,958	183,359	3.0%	6,476,499	145,541	2.3%
542-543 Unemployment and Workers' Compensation	151,055	773,108	670,744	(102,364)	-13.2%	692,562	21,818	3.3%	708,304	15,742	2.3%
550.1 Retirement Contributions - SERS	11,561,759	10,600,123	9,272,823	(1,327,300)	-12.5%	9,977,108	704,285	7.6%	9,721,537	(255,571)	-2.6%
551.1 Retirement Contributions - PSERS	1,053,113	1,030,275	815,199	(215,076)	-20.9%	862,732	47,534	5.8%	904,728	41,996	4.9%
552-557 Retirement Contributions - ARP	4,988,646	4,729,479	4,489,093	(240,386)	-5.1%	4,598,855	109,762	2.4%	4,721,421	122,566	2.7%
558 Employees' Disability and Group Life Insurance	142,469	130,082	119,776	(10,306)	-7.9%	119,161	(615)	-0.5%	118,448	(713)	-0.6%
560 Employees' H/W Fund	977,671	874,194	764,575	(109,619)	-12.5%	779,680	15,105	2.0%	788,873	9,193	1.2%
561 Employees' Hospitalization Insurance	13,474,058	12,411,996	12,056,299	(355,697)	-2.9%	12,463,630	407,331	3.4%	12,838,421	374,791	3.0%
562.1 Annuitants' Hospitalization	6,073,197	4,266,128	3,515,283	(750,845)	-17.6%	4,445,350	930,067	26.5%	4,694,502	249,152	5.6%
563 PSERS Healthcare Premium Assistance	26,340	25,010	19,031	(5,979)	-23.9%	21,136	2,105	11.1%	21,730	593	2.8%
597-599 Tuition and Other Fee Waiver - Employee Eligible	5,589,950	4,849,718	4,766,078	(83,640)	-1.7%	4,766,078	0	0.0%	4,766,078	0	0.0%
TOTAL PERSONNEL EXPENDITURES	$153,273,042	$146,282,935	$129,806,243	($16,476,692)	-11.3%	$134,962,377	$5,156,134	4.0%	$137,631,722	$2,669,345	2.0%
Anticipated savings from turnover (should be a negative number)	n/a	n/a	(1,557,675)	n/a	n/a	(1,619,549)	$0	n/a	(1,651,581)	$0	n/a
NET TOTAL PERSONNEL EXPENDITURES	$153,273,042	$146,282,935	$128,248,568	($18,034,367)	-12.3%	$133,342,828	$5,094,260	4.0%	$135,980,141	$2,637,313	2.0%

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Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
REVENUE SUMMARY											
Tuition (401-404)	$95,577,505	$89,061,718	$81,077,338	($7,984,380)	-9.0%	$82,735,550	$1,658,212	2.0%	$85,156,467	$2,420,917	2.9%
Fees (405-410, 411.6, 411.8)	27,928,238	26,870,341	25,330,062	(1,540,279)	-5.7%	25,690,870	360,808	1.4%	26,469,151	778,281	3.0%
State Appropriation (412)	56,058,332	56,058,332	53,876,647	(2,181,685)	-3.9%	54,954,180	1,077,533	2.0%	56,053,264	1,099,084	2.0%
All Other Revenue (414-456, 469-479, 498 and SERS Allocations)	20,995,183	19,639,741	29,761,478	10,121,737	51.5%	14,611,633	(15,149,845)	-50.9%	14,071,059	(540,574)	-3.7%
TOTAL REVENUE	$200,559,258	$191,630,132	$190,045,525	($1,584,607)	-0.8%	$177,992,233	($12,053,292)	-6.3%	$181,749,941	$3,757,708	2.1%
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	$102,078,422	$99,582,421	$87,169,743	($12,412,678)	-12.5%	$89,905,126	$2,735,383	3.1%	$91,871,181	$1,966,055	2.2%
Incremental Benefits (540-557)	24,910,935	24,143,385	21,395,458	(2,747,927)	-11.4%	22,462,215	1,066,758	5.0%	22,532,489	70,274	0.3%
Fixed Rate Benefits (558-563)	20,693,735	17,707,411	16,474,964	(1,232,446)	-7.0%	17,828,957	1,353,993	8.2%	18,461,974	633,016	3.6%
Educational Benefits (597-599)	5,589,950	4,849,718	4,766,078	(83,640)	-1.7%	4,766,078	0	0.0%	4,766,078	0	0.0%
Turnover Savings	n/a	n/a	(1,557,675)	0	n/a	(1,619,549)	0	0.0%	(1,651,581)	0	0.0%
TOTAL PERSONNEL EXPENDITURES	$153,273,042	$146,282,935	$128,248,568	($18,034,367)	-12.3%	$133,342,828	$5,094,260	4.0%	$135,980,141	$2,637,313	2.0%
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640-646)	3,340,180	3,410,968	3,755,148	344,180	10.1%	3,845,271	90,123	2.4%	3,933,712	88,441	2.3%
Student Bad Debt Expense (Prior Yr. from above, 411.5)	1,481,281	2,779,002	3,639,002	860,000	30.9%	2,806,792	(832,210)	-22.9%	2,834,860	28,068	1.0%
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	8,140,820	11,377,102	16,364,537	4,987,435	43.8%	19,007,743	2,643,206	16.2%	19,082,217	74,474	0.4%
COVID Emergency Student Aid /Student Reengagement Expense (694)	0	0	50,000	50,000	n/a	0	(50,000)	-100.0%	0	0	n/a
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	3,823,791	4,936,310	5,135,484	199,174	4.0%	3,200,000	(1,935,484)	-37.7%	3,200,000	0	0.0%
Student Aid, Subtotal	11,964,611	16,313,412	21,550,021	5,236,609	32.1%	22,207,743	657,722	3.1%	22,282,217	74,474	0.3%
All Other (605-635, 650, 651, 655-690)	27,915,256	22,997,954	35,074,813	12,076,859	52.5%	23,644,208	(11,430,605)	-32.6%	24,235,313	591,105	2.5%
TOTAL SVCS & SUPPLIES EXPENDITURES	$44,701,328	$45,501,336	$64,018,984	$18,517,648	40.7%	$52,504,014	($11,514,970)	-18.0%	$53,286,102	$782,088	1.5%
Capital Expenditures (700-770)	$1,294,757	$1,201,289	$1,900,000	$698,711	58.2%	$1,900,000	$0	0.0%	$1,900,000	$0	0.0%
Debt Principal Payments (799)	2,100,117	1,784,274	1,647,627	(136,647)	-7.7%	1,679,191	31,564	1.9%	1,709,427	30,236	1.8%
TOTAL EXPENDITURES	$201,369,244	$194,769,834	$195,815,179	$1,045,346	0.5%	$189,426,033	($6,389,146)	-3.3%	$192,875,670	$3,449,637	1.8%
REVENUES LESS EXPENDITURES	($809,986)	($3,139,702)	($5,769,654)			($11,433,800)			($11,125,729)		
Transfers Out To/(In From) E&G Plant (810, 802, 803, 811, 812, 813)	635,281	(6,902,887)	425,000	7,327,887	-106.2%	750,000	325,000	76.5%	750,000	0	0.0%
REVENUES LESS EXPENDITURES & TRANSFERS	($1,445,267)	$3,763,185	($6,194,654)			($12,183,800)			($11,875,729)		
SUPPLEMENTAL RESOURCES/ADJUSTMENTS (to address row 215)											
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	0	0	n/a	n/a	0	0.0%	n/a	0	0.0%
Planned Use of Reserves (Prior Year Surpluses) for One-Time Needs/Strategic Initiatives	0	0	0	0	n/a	0	0	n/a	0	0	n/a
REVENUES & USE OF SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	($1,445,267)	$3,763,185	($6,194,654)			($12,183,800)			($11,875,729)		
Use of Reserves (Prior Year Surpluses) for Operations (To Balance Budget)	$0	$0	$6,194,654	$6,194,654	n/a	$4,300,000	($1,894,654)	-30.6%	$3,800,000	($500,000)	-11.6%
REVENUES & USE OF ALL SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	($1,445,267)	$3,763,185	($0)			($7,883,800)			($8,075,729)		
TOTAL E&G NET ASSETS, BEGINNING OF YEAR	$46,184,917	$44,739,650	$48,502,834	$3,763,184	8.4%	$42,308,179	($6,194,654)	-12.8%	$30,124,380	($12,183,800)	-28.8%
Surplus/(Deficit), Including Transfers to Plant Fund	n/a	n/a	(6,194,654)	0	0.0%	(12,183,800)	0	n/a	(11,875,729)	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)*	n/a	n/a	0	0	0.0%	0	0	n/a	0	0	n/a
TOTAL ESTIMATED E&G NET ASSETS, END OF YEAR	$44,739,650	$48,502,834	$42,308,179	(6,194,654)	-12.8%	$30,124,380	(12,183,800)	-28.8%	$18,248,651	($11,875,729)	-39.4%
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	$33,850,226	$28,548,506	$22,130,825	($6,417,681)	-22.5%	$22,130,825	$0	0.0%	$22,130,825	$0	0.0%
Transfers (out to)/in from E&G	n/a	n/a	425,000	0	n/a	750,000	325,000	76.5%	750,000	0	0.0%
Use of E&G Plant Fund Balance for:											
Lifecycle Repairs and Maintenance/Renewal and Replacement	n/a	n/a	(425,000)	0	n/a	(750,000)	(325,000)	1	(750,000)	0	0
Capital Projects	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL ESTIMATED UNRESTRICTED E&G PLANT NET ASSETS, END OF YEAR	$28,548,506	$22,130,825	$22,130,825	$0	0.0%	$22,130,825	$0	0.0%	$22,130,825	$0	0.0%
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	$73,288,156	$70,633,659	$64,439,004	($6,194,654)	-8.8%	$52,255,205	($12,183,800)	-18.9%	$40,379,476	($11,875,729)	-22.7%
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, BEGINNING OF YEAR	$83,010,348	$70,766,675	$69,278,846	($1,487,829)	-2.1%	$63,084,192	($6,194,654)	(0)	$50,900,392	($12,183,800)	(0)
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, END OF YEAR	$70,766,675	$69,278,846	$63,084,192	($6,194,654)	-8.9%	$50,900,392	($12,183,800)	-19.3%	$39,024,663	($11,875,729)	-23.3%

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Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
TRANSFERS DETAIL											
Transfers Out To Unrestricted E&G Plant for Capital Projects and Lifecycle Repairs and Maintenance/ Renewal and Replacement	($778,288)	$3,338,178	$425,000	$0	n/a	$750,000	$325,000	1	$750,000	$0	0
Transfers (In) from Unrestricted E&G Plant for Annual Debt Service Payment	643,244	(7,075,068)	0	0	n/a	0	0	n/a	0	0	n/a
Transfers (In) from Unrestricted E&G Plant for Operations	770,325	0	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL E&G AND E&G PLANT TRANSFERS	$635,281	($3,736,890)	$425,000	$0	0.0%	$750,000	$325,000	76.5%	$750,000	$0	0.0%

Procedure/Standard XXX Adjustment[1] $4,836,462

[1]Portion of total 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*.

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AUXILIARY FUND

Minor Objects		Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
REVENUE												
409	Other Mandatory Student Fees				$0	n/a		$0	n/a		$0	n/a
410	Nonmandatory Student Fees				0	n/a		0	n/a		0	n/a
411	Scholarship Discounts & Allow. (enter as negative)			n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.5	Student Bad Debt Expense (enter as negative)			n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.8	COVID-19 Refunds (enter as negative)	(3,790,326)	(1,883)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
414	Federal Appropriations				0	n/a		0	n/a		0	n/a
421	Gov't Grants & Contracts-Federal				0	n/a		0	n/a		0	n/a
421.5	Gov't Grants & Contracts-Federal - CARES Act Funds	3,790,964	6,944,380		(6,944,380)	-100.0%		0	n/a		0	n/a
422	Gov't Grants & Contracts-State				0	n/a		0	n/a		0	n/a
423	Gov't Grants & Contracts-Local				0	n/a		0	n/a		0	n/a
425	Private Grants & Contracts				0	n/a		0	n/a		0	n/a
431	Gifts	9,101			0	n/a		0	n/a		0	n/a
451	Endowment Income				0	n/a		0	n/a		0	n/a
461	Food Service Sales	13,437,976	8,290,058	9,201,964	911,906	11.0%	9,488,606	286,642	3.1%	9,733,952	245,346	2.6%
462	Housing Fees	1,923,959	5,728,342	6,721,321	992,979	17.3%	7,573,349	852,028	12.7%	6,786,593	(786,756)	-10.4%
463	Privatized Housing	6,100,322	3,690,929	3,054,178	(636,751)	-17.3%	3,141,834	87,656	2.9%	3,205,599	63,765	2.0%
469	Sales and Services	3,761	1,806		(1,806)	-100.0%		0	n/a		0	n/a
452-458, 465-468, 475-479,												
498	All Other Revenue	466,308	(350,220)	250,000	600,220	-171.4%	250,000	0	0.0%	250,000	0	0.0%
`	**TOTAL REVENUE**	$21,942,065	$24,303,412	$19,227,463	($5,075,949)	-20.9%	$20,453,789	$1,226,326	6.4%	$19,976,144	($477,645)	-2.3%

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AUXILIARY FUND

Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries				$0	n/a		$0	n/a		$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a
511 Faculty Summer School Pay				0	n/a		0	n/a		0	n/a
512-513 Other Faculty Pay				0	n/a		0	n/a		0	n/a
515 Winter Session Pay				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a
550-550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a
551-551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund				0	n/a		0	n/a		0	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a
562 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				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	$1,570,939	$1,587,015	$1,325,540	($261,475)	-16.5%	$1,350,568	$25,028	1.9%	$1,371,183	$20,615	1.5%
502 Wages				0	n/a		0	n/a		0	n/a
513 Other	1,253	2,668	3,732	1,064	39.9%	3,732	0	0.0%	3,732	0	0.0%
520-521 Overtime	78,642	55,920	117,671	61,751	110.4%	117,671	0	0.0%	117,671	0	0.0%
530-531 Sick and Annual Leave Payouts	22,239	14,360	46,589	32,229	224.4%	46,589	0	0.0%	46,589	0	0.0%
532 Disaster Leave		2,726		(2,726)	-100.0%		0	n/a		0	n/a
540-541 Social Security	123,487	122,907	101,404	(21,503)	-17.5%	103,504	2,100	2.1%	105,039	1,535	1.5%
542-543 Unemployment and Workers' Compensation	10,751	8,864	10,604	1,740	19.6%	10,804			10,969	165	1.5%
550-550.1 Retirement Contributions - SERS	332,221	401,314	273,010	(128,304)	-32.0%	280,121	7,111	2.6%	287,830	7,709	2.8%
551-551.1 Retirement Contributions - PSERS	11,432	10,553	12,415	1,862	17.6%	12,682	267	2.2%	12,938	256	2.0%
552-557 Retirement Contributions - ARP	35,428	27,032	26,457	(575)	-2.1%	27,327	870	3.3%	28,226	899	3.3%
558 Employees' Disability and Group Life Insurance	3,452	3,973	3,302	(671)	-16.9%	3,330	28	0.8%	3,352	22	0.7%
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	464,956	520,775	473,083	(47,692)	-9.2%	478,734	5,651	1.2%	478,734	0	0.0%
562-562.1 Annuitants' Hospitalization	247,155	209,186	109,604	(99,582)	-47.6%	150,095	40,491	36.9%	154,505	4,410	2.9%
563 PSERS Healthcare Premium Assistance	248	266	291	25	9.4%	301	10	3.4%	306	5	1.7%
597-599 Tuition and Other Fee Waiver - Employee Eligible	35,340	24,428	24,428	(0)	0.0%	24,428	0	0.0%	24,428	0	0.0%
Sub-Total, AFSCME Compensation	$2,937,543	$2,991,987	$2,528,130	($463,857)	-15.5%	$2,609,886	$81,756	3.2%	$2,645,502	$35,616	1.4%
Nonrepresented Compensation											
501 Salaries	$802,617	$675,470	$569,255	($106,215)	-15.7%	$577,227	$7,972	1.4%	$587,338	$10,111	1.8%
502 Wages				0	n/a		0	n/a		0	n/a
513 Other	15,316	12,000	15,316	3,316	27.6%	15,316	0	0.0%	15,316	0	0.0%
520-521 Overtime	1,005	428	1,986	1,558	364.0%	1,986	0	0.0%	1,986	0	0.0%
530-531 Sick and Annual Leave Payouts	88,784	8,483	105,477	96,994	1143.4%	105,477	0	0.0%	105,477	0	0.0%
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	61,833	50,029	43,548	(6,481)	-13.0%	44,138	590	1.4%	44,901	763	1.7%
542-543 Unemployment and Workers' Compensation	4,785	3,590	4,554	964	26.9%	4,617	63	1.4%	4,698	81	1.8%
550-550.1 Retirement Contributions - SERS	134,121	106,202	97,656	(8,546)	-8.0%	100,790	3,134	3.2%	101,057	267	0.3%
551-551.1 Retirement Contributions - PSERS		3,232		(3,232)	-100.0%		0	n/a		0	n/a
552-557 Retirement Contributions - ARP	38,866	33,721	28,705	(5,016)	-14.9%	29,107	402	1.4%	29,617	510	1.8%
558 Employees' Disability and Group Life Insurance	1,206	1,009	800	(209)	-20.7%	800	0	0.0%	799	(1)	-0.1%
560 Employees' H/W Fund	7,619	6,565	5,008	(1,557)	-23.7%	5,112	104	2.1%	5,221	109	2.1%
561 Employees' Hospitalization Insurance	100,045	88,811	76,103	(12,708)	-14.3%	77,710	1,607	2.1%	79,355	1,645	2.1%
562-562.1 Annuitants' Hospitalization	42,877	34,718	23,820	(10,898)	-31.4%	24,323	503	2.1%	24,838	515	2.1%
563 PSERS Healthcare Premium Assistance		71		(71)	-100.0%		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	6,228	4,322	4,322	0	0.0%	4,322	0	0.0%	4,322	0	0.0%
Sub-Total, Nonrepresented Compensation	$1,305,302	$1,028,651	$976,550	($52,101)	-5.1%	$990,925	$14,375	1.5%	$1,004,925	$14,000	1.4%

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AUXILIARY FUND

Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
SCUPA Compensation											
501 Salaries	$640,413	$425,825	$290,762	($135,063)	-31.7%	$299,453	$8,691	3.0%	$309,194	$9,741	3.3%
502 Wages				0	n/a		0	n/a		0	n/a
513 Other				0	n/a		0	n/a		0	n/a
515 Winter Session Pay				0	n/a		0	n/a		0	n/a
520-521 Overtime	295	1,279	692	(587)	-45.9%	692	0	0.0%	692	0	0.0%
530-531 Sick and Annual Leave Payouts	110,024	30,225	110,024	79,799	264.0%	110,024	0	0.0%	110,024	0	0.0%
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	55,717	34,034	22,243	(11,791)	-34.6%	22,879	636	2.9%	23,603	724	3.2%
542-543 Unemployment and Workers' Compensation	5,953	3,594	2,326	(1,268)	-35.3%	2,396	70	3.0%	2,474	78	3.3%
550-550.1 Retirement Contributions - SERS	68,582	45,365	32,379	(12,986)	-28.6%	34,968	2,589	8.0%	35,128	160	0.5%
551-551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP	39,592	26,324	18,414	(7,910)	-30.0%	18,904	490	2.7%	19,425	521	2.8%
558 Employees' Disability and Group Life Insurance	1,434	952	579	(373)	-39.2%	579	0	0.0%	579	0	0.0%
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	139,833	95,779	57,754	(38,025)	-39.7%	59,441	1,687	2.9%	59,441	0	0.0%
562-562.1 Annuitants' Hospitalization	52,683	31,184	17,242	(13,942)	-44.7%	18,203	961	5.6%	19,186	983	5.4%
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	27,959	20,475	20,475	0	0.0%	20,475	0	0.0%	20,475	0	0.0%
Sub-Total, SCUPA Compensation	$1,142,485	$715,036	$572,890	($142,146)	-19.9%	$588,014	$15,124	2.6%	$600,221	$12,207	2.1%
Other Compensation											
501 Salaries	$17,168	$16,122	$16,933	$811	5.0%	$17,579	$646	3.8%	$17,862	$283	1.6%
502 Wages				0	n/a		0	n/a		0	n/a
510 Student Employment	252,422	105,713	263,326	157,613	149.1%	263,326	0	0.0%	263,326	0	0.0%
513 Other			1,514	1,514	n/a	1,514	0	0.0%	1,514	0	0.0%
520-521 Overtime	1,184	1,457	12,649	11,192	768.2%	12,649	0	0.0%	12,649	0	0.0%
530-531 Sick and Annual Leave Payouts							0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	3,453	2,232	1,203	(1,029)	-46.1%	1,244	41	3.4%	1,266	22	1.8%
542-543 Unemployment and Workers' Compensation	147	141	135	(6)	-4.3%	141	6	4.4%	143	2	1.4%
550-550.1 Retirement Contributions - SERS	6,605	6,470	6,354	(116)	-1.8%	6,911	557	8.8%	6,754	(157)	-2.3%
551-551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance	38	36	36	0	0.0%	36	0	0.0%	36	0	0.0%
560 Employees' H/W Fund	294	290	284	(6)	-2.1%	300	16	5.6%	317	17	5.7%
561 Employees' Hospitalization Insurance	4,222	3,992	4,317	325	8.1%	4,567	250	5.8%	4,822	255	5.6%
562-562.1 Annuitants' Hospitalization	1,458	1,416	1,351	(65)	-4.6%	1,429	78	5.8%	1,509	80	5.6%
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	746,524	549,741	648,133	98,392	17.9%	648,133	0	0.0%	648,133	0	0.0%
Sub-Total, Other Compensation	$1,033,515	$687,610	$956,235	$268,625	39.1%	$957,829	$1,594	0.2%	$958,331	$502	0.1%
Total Personnel Expenditures											
501 Salaries	$3,031,137	$2,704,432	$2,202,490	($501,942)	-18.6%	$2,244,827	$42,337	1.9%	$2,285,577	$40,750	1.8%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
510 Student Employment	252,422	105,713	263,326	157,613	149.1%	263,326	0	0.0%	263,326	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	16,569	14,668	20,562	5,894	40.2%	20,562	0	0.0%	20,562	0	0.0%
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	81,126	59,084	132,998	73,914	125.1%	132,998	0	0.0%	132,998	0	0.0%
530-531 Sick and Annual Leave Payouts	221,047	53,068	262,090	209,022	393.9%	262,090	0	0.0%	262,090	0	0.0%
532 Disaster Leave	0	2,726	0	(2,726)	-100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	244,490	209,202	168,398	(40,804)	-19.5%	171,765	3,367	2.0%	174,809	3,044	1.8%
542-543 Unemployment and Workers' Compensation	21,636	16,189	17,619	1,430	8.8%	17,958	339	1.9%	18,284	326	1.8%
550-550.1 Retirement Contributions - SERS	541,529	559,351	409,399	(149,952)	-26.8%	422,790	13,391	3.3%	430,769	7,979	1.9%
551-551.1 Retirement Contributions - PSERS	11,432	13,785	12,415	(1,370)	-9.9%	12,682	267	2.2%	12,938	256	2.0%
552-557 Retirement Contributions - ARP	113,886	87,077	73,576	(13,501)	-15.5%	75,338	1,762	2.4%	77,268	1,930	2.6%
558 Employees' Disability and Group Life Insurance	6,130	5,970	4,717	(1,253)	-21.0%	4,745	28	0.6%	4,766	21	0.4%
560 Employees' H/W Fund	7,913	6,855	5,292	(1,563)	-22.8%	5,412	120	2.3%	5,538	126	2.3%
561 Employees' Hospitalization Insurance	709,056	709,357	611,257	(98,100)	-13.8%	620,452	9,195	1.5%	622,352	1,900	0.3%
562-562.1 Annuitants' Hospitalization	344,173	276,504	152,017	(124,487)	-45.0%	194,050	42,033	27.7%	200,038	5,988	3.1%
563 PSERS Healthcare Premium Assistance	248	337	291	(46)	-13.6%	301	10	3.4%	306	5	1.7%
597-599 Tuition and Other Fee Waiver - Employee Eligible	816,051	598,966	697,358	98,392	16.4%	697,358	0	0.0%	697,358	0	0.0%
TOTAL PERSONNEL EXPENDITURES	$6,418,845	$5,423,284	$5,033,805	(389,479)	-7.2%	5,146,654	112,849	2.2%	5,208,979	62,325	1.2%
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	$6,418,845	$5,423,284	$5,033,805	($389,479)	-7.2%	$5,146,654	$112,849	2.2%	$5,208,979	$62,325	1.2%

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AUXILIARY FUND

Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	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)	(3,790,326)	(1,883)	0	1,883	-100.0%	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)	21,462,257	17,709,329	18,977,463	1,268,134	7.2%	20,203,789	1,226,326	6.5%	19,726,144	(477,645)	-2.4%
All Other Revenue (414, 421-455, 465-468, 469-479, 498 and SERS Allocations)	4,270,134	6,595,966	250,000	(6,345,966)	-96.2%	250,000	0	0.0%	250,000	0	0.0%
TOTAL REVENUE	$21,942,065	$24,303,412	$19,227,463	($5,075,949)	-20.9%	20,453,789	1,226,326	6.4%	19,976,144	(477,645)	-2.3%
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	$3,602,301	$2,939,691	$2,881,466	($58,225)	-2.0%	$2,923,803	$42,337	1.5%	$2,964,553	$40,750	1.4%
Incremental Benefits (540-557)	932,973	885,604	681,407	(204,197)	-23.1%	700,533	19,126	2.8%	714,068	13,535	1.9%
Fixed Rate Benefits (558-563)	1,067,520	999,023	773,574	(225,449)	-22.6%	824,960	51,386	6.6%	833,000	8,040	1.0%
Educational Benefits (597-599)	816,051	598,966	697,358	98,392	16.4%	697,358	0	0.0%	697,358	0	0.0%
Anticipated Savings from Turnover	n/a	n/a	0			0			0		
TOTAL PERSONNEL EXPENDITURES	$6,418,845	$5,423,284	$5,033,805	($389,479)	-7.2%	$5,146,654	$112,849	2.2%	$5,208,979	$62,325	1.2%
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640-646)	1,006,749	1,340,818	1,372,502	31,684	2.4%	1,405,442	32,940	2.4%	1,440,578	35,136	2.5%
Student Bad Debt Expense (Prior Yr. from above, 411.5)	0	0		0	n/a		0	n/a		0	n/a
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	0	0		0	n/a		0	n/a		0	n/a
COVID Emergency Student Aid /Student Reengagement Expense (694)				0	n/a		0	n/a		0	n/a
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)				0	n/a		0	n/a		0	n/a
Student Aid, Subtotal	0	0	0	0	n/a	0	0	n/a	0	0	n/a
All Other (605-635, 650, 651, 655-690)	12,760,992	14,094,540	14,993,067	898,527	6.4%	15,460,101	467,034	3.1%	16,095,395	635,294	4.1%
TOTAL SVCS & SUPPLIES EXPENDITURES	$13,767,741	$15,435,358	$16,365,569	$930,211	6.0%	$16,865,543	$499,974	3.1%	$17,535,973	$670,430	4.0%
Capital Expenditures (700-770)	$21,971	($1,700)	$20,000	$21,700	-1276.5%	$20,000	$0	0.0%	$20,000	$0	0.0%
Debt Principal Payments (799)	$2,365,958	$5,446,282	$5,916,245	$469,963	8.6%	$6,043,977	$127,732	2.2%	$6,184,621	$140,644	2.3%
TOTAL EXPENDITURES	$22,574,515	$26,303,224	$27,335,619	$1,032,395	3.9%	$28,076,174	$740,555	2.7%	$28,949,573	$873,399	3.1%
REVENUES LESS EXPENDITURES	($632,450)	($1,999,812)	($8,108,156)			($7,622,385)			($8,973,429)		
Transfers Out To/(In From) Auxiliary Plant (801, 802, 803, 811, 812, 813)	(17,590)	(1,166,882)		1,166,882	-100.0%		0	n/a		0	n/a
REVENUES LESS EXPENDITURES & TRANSFERS	($614,860)	($832,930)	($8,108,156)			($7,622,385)			($8,973,429)		
SUPPLEMENTAL RESOURCES/ADJUSTMENTS (to address row 186)											
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	($614,860)	($832,930)	($8,108,156)			($7,622,385)			($8,973,429)		
Use of Reserves (Prior Year Surpluses) for Operations (To Balance Budget)											
REVENUES & USE OF ALL SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	($614,860)	($832,930)	($8,108,156)			($7,622,385)			($8,973,429)		
TOTAL AUXILIARY NET ASSETS, BEGINNING OF YEAR	$8,492,272	$3,470,424	$2,637,494	($832,930)	-24.0%	($5,470,662)	($8,108,156)	-307.4%	($13,093,046)	($7,622,385)	139.3%
Surplus/(Deficit), Including Transfers to Auxiliary Plant Fund	n/a	n/a	(8,108,156)	0	n/a	(7,622,385)	$485,771	-6.0%	(8,973,429)	($1,351,044)	17.7%
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	0	0	n/a	n/a	0	n/a	n/a	0	n/a
TOTAL ESTIMATED AUXILIARY NET ASSETS, END OF YEAR	$3,470,424	$2,637,494	($5,470,662)	(8,108,156)	-307.4%	($13,093,046)	(7,622,385)	139.3%	($22,066,475)	($8,973,429)	68.5%
Loan (to) from E&G Fund				$0	n/a		$0	n/a		$0	n/a
TOTAL UNRESTRICTED AUXILIARY PLANT NET ASSETS, BEGINNING OF YEAR	$916,750	$3,358,826	$3,358,826	$0	0.0%	$3,358,826	$0	0.0%	$3,358,826	$0	0.0%
Transfers (out to)/in from Auxiliary	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
Use of Auxiliary Plant Fund Balance for:											
Lifecycle Repairs and Maintenance/Renewal and Replacement	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
Capital Projects	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL ESTIMATED UNRESTRICTED AUXILIARY PLANT NET ASSETS, END OF YEAR	$4,533,304	$3,358,826	$3,358,826	$0	0.0%	$3,358,826	$0	0.0%	$3,358,826	$0	0.0%
Loan (to)/from E&G Plant Fund				$0	n/a		$0	n/a		$0	n/a

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AUXILIARY FUND

Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
TOTAL ESTIMATED AUXILIARY NET ASSETS, INCLUDING UNRESTRICTED PLANT, END OF YEAR	$8,003,728	$5,996,320	($2,111,836)	($8,108,156)	-135.2%	($9,734,220)	($7,622,385)	360.9%	($18,707,649)	($8,973,429)	92.2%
ACTUAL AND ESTIMATED AUXILIARY AND PLANT CASH BALANCES, BEGINNING OF YEAR	$8,455,966	$7,537,476	$12,426,155	$4,888,679	64.9%	$4,317,999	($8,108,156)	-65.3%	($3,304,385)	($7,622,385)	-176.5%
ACTUAL AND ESTIMATED AUXILIARY AND PLANT CASH BALANCES, END OF YEAR	$7,537,476	$12,426,155	$4,317,999	($8,108,156)	-65.3%	($3,304,385)	($7,622,385)	-176.5%	($12,277,814)	($8,973,429)	271.6%

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AUXILIARY FUND

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Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
TRANSFERS DETAIL											
Transfers Out To Unrestricted Auxiliary Plant for Capital Projects and Lifecycle Repairs and Maintenance/ Renewal and Replacement	(17,590)	(1,166,882)		$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 PLANT TRANSFERS	($17,590)	($1,166,882)	$0	$1,166,882	-100.0%	$0	$0	n/a	$0	$0	n/a

Procedure/Standard XXX Adjustment[1]

[1]Portion of total 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 206 and 207):

Lifecycle Repairs and Maintenance/Renewal and Replacement (Use of net assets should be reflected as a negative number):												
1	Example: Repairs to Kitchen Equipment	($100,000)	($100,000)	($200,000)	($100,000)	100%		$200,000	-100%	($100,000)	($100,000)	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):												
1	Example: Sewer Upgrade	$ (200,000)	$ (200,000)		$200,000	-100%	($350,000)	($350,000)	n/a	($1,050,000)	($700,000)	200%
2	Example: Pedestrian Bridge			$ (900,000)	(900,000)	n/a	$ (800,000)	100,000	-11%		800,000	-100%
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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Minor Objects		Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
REVENUE												
411	Scholarship Discounts & Allow. (enter as negative)	($17,401,275)	($16,858,260)	n/a	0	0.0%	n/a	0	n/a	n/a	0	n/a
412	State Appropriations-General				0	n/a		0	n/a		0	n/a
414	Federal Appropriations				0	n/a		0	n/a		0	n/a
421	Gov't Grants & Contracts-Federal	22,830,863	21,072,786	20,146,841	(925,945)	-4.4%	19,484,831	(662,010)	-3.3%	18,855,922	(628,909)	-3.2%
421.5	Gov't Grants & Contracts-Federal - CARES Act Funds	4,448,424	6,044,674	13,508,299	7,463,625	123.5%		(13,508,299)	-100.0%		0	n/a
422	Gov't Grants & Contracts-State	10,545,198	9,688,438	9,283,387	(405,051)	-4.2%	9,046,438	(236,949)	-2.6%	8,809,490	(236,948)	-2.6%
423	Gov't Grants & Contracts-Local				0	n/a		0	n/a		0	n/a
424	Gov't Grants & Contracts-System	52,939			0	n/a		0	n/a		0	n/a
425	Private Grants & Contracts	274,073	240,524	240,524	0	0.0%	240,524	0	0.0%	240,524	0	0.0%
430	Additions to Permanent Endowments				0	n/a		0	n/a		0	n/a
431	Gifts	488,251	600,812	292,669	(308,143)	-51.3%	395,528	102,859	35.1%	230,486	(165,042)	-41.7%
451	Endowment Income	22,849	20,707	20,707	0	0.0%	20,707	0	0.0%	20,707	0	0.0%
469	Sales and Services	1,146			0	n/a		0	n/a		0	n/a
452-458												
475-479,												
498	All Other Revenue	182,137	1,709,031	1,119,848	(589,183)	-34.5%	819,848	(300,000)	-26.8%	569,848	(250,000)	-30.5%
	TOTAL REVENUE	$38,845,880	$39,376,972	$44,612,275	$5,235,303	13.3%	$30,007,876	($14,604,399)	-32.7%	$28,726,977	($1,280,899)	-4.3%

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Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries	$2,179,414	$2,224,770	$2,266,636	$41,866	1.9%	$2,355,035	$88,399	3.9%	$2,402,136	$47,101	2.0%
502 Wages				0	n/a		0	n/a		0	n/a
511 Faculty Summer School Pay	7,712	5,164	5,164	0	0.0%	5,164	0	0.0%	5,164	0	0.0%
512-513 Other Faculty Pay	491,749	711,416	711,416	0	0.0%	711,416	0	0.0%	711,416	0	0.0%
515 Winter Session Pay				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	195,582	210,915	213,917	3,002	1.4%	220,256	6,339	3.0%	223,633	3,377	1.5%
542-543 Unemployment and Workers' Compensation	21,429	23,530	23,865	335	1.4%	24,572	707	3.0%	24,949	377	1.5%
550.1 Retirement Contributions - SERS	186,331	246,575	254,311	7,736	3.1%	270,880	16,569	6.5%	264,747	(6,133)	-2.3%
551.1 Retirement Contributions - PSERS	79,886	75,840	77,843	2,003	2.6%	81,632	3,789	4.9%	83,945	2,313	2.8%
552-557 Retirement Contributions - ARP	139,218	150,577	152,720	2,143	1.4%	157,245	4,525	3.0%	159,656	2,411	1.5%
558 Employees' Disability and Group Life Insurance	3,462	3,346	3,356	10	0.3%	3,376	20	0.6%	3,387	11	0.3%
560 Employees' H/W Fund	39,139	38,886	38,886	0	0.0%	38,886	0	0.0%	38,886	0	0.0%
561 Employees' Hospitalization Insurance	241,174	231,635	240,900	9,265	4.0%	255,354	14,454	6.0%	270,675	15,321	6.0%
562.1 Annuitants' Hospitalization	126,922	107,650	111,956	4,306	4.0%	118,673	6,717	6.0%	125,793	7,120	6.0%
563 PSERS Healthcare Premium Assistance	1,737	2,138	2,194	56	2.6%	2,302	108	4.9%	2,366	64	2.8%
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, Faculty Compensation	$3,713,755	$4,032,442	$4,103,164	$70,722	1.8%	$4,244,791	$141,627	3.5%	$4,316,753	$71,962	1.7%
AFSCME Compensation											
501 Salaries	$299,604	$297,872	$307,404	$9,532	3.2%	$319,085	$11,681	3.8%	$325,467	$6,382	2.0%
502 Wages				0	n/a		0	n/a		0	n/a
513 Other				0	n/a		0	n/a		0	n/a
520-521 Overtime		174	174	0	0.0%	174	0	0.0%	174	0	0.0%
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	22,574	22,452	23,170	718	3.2%	24,050	880	3.8%	24,531	481	2.0%
542-543 Unemployment & Workers' Compensation	2,395	2,385	2,461	76	3.2%	2,555	94	3.8%	2,606	51	2.0%
550.1 Retirement Contributions - SERS	84,748	85,914	90,160	4,246	4.9%	96,351	6,191	6.9%	95,055	(1,296)	-1.3%
551.1 Retirement Contributions - PSERS	1,103	1,082	1,130	48	4.4%	1,190	60	5.3%	1,227	37	3.1%
552-557 Retirement Contributions - ARP	4,231	4,367	4,507	140	3.2%	4,652	145	3.2%	4,742	90	1.9%
558 Employees' Disability and Group Life Insurance	683	659	661	2	0.3%	664	3	0.5%	665	1	0.2%
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	83,592	82,685	85,488	2,803	3.4%	88,292	2,804	3.3%	88,292	0	0.0%
562.1 Annuitants' Hospitalization	39,837	22,045	11,501	(10,544)	-47.8%	22,044	10,543	91.7%	23,366	1,322	6.0%
563 PSERS Healthcare Premium Assistance	28	26	27	1	3.8%	28	1	3.7%	28	0	0.0%
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, AFSCME Compensation	$538,795	$519,661	$526,683	$7,022	1.4%	$559,085	$32,402	6.2%	$566,153	$7,068	1.3%
Nonrepresented Compensation											
501 Salaries				$0	n/a		$0	n/a		$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a
513 Other	5,250	168		(168)	-100.0%		0	n/a		0	n/a
520-521 Overtime				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	402	13		(13)	-100.0%		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation	42	1		(1)	-100.0%		0	n/a		0	n/a
550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a
551.1 Retirement Contributions - PSERS	878			0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP		16		(16)	-100.0%		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund				0	n/a		0	n/a		0	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a
562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance	22			0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, Nonrepresented Compensation	$6,594	$198	$0	($198)	-100.0%	$0	$0	n/a	$0	$0	n/a

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SCUPA Compensation											
501 Salaries	$300,387	$350,194	$361,050	$10,856	3.1%	$372,965	$11,915	3.3%	$380,424	$7,459	2.0%
502 Wages				0	n/a		0	n/a		0	n/a
513 Other				0	n/a		0	n/a		0	n/a
515 Winter Session Pay				0	n/a		0	n/a		0	n/a
520-521 Overtime	886	123	123	0	0.0%	123	0	0.0%	123	0	0.0%
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	22,329	25,935	26,739	804	3.1%	27,621	882	3.3%	28,173	552	2.0%
542-543 Unemployment and Workers' Compensation	2,409	2,802	2,889	87	3.1%	2,984	95	3.3%	3,044	60	2.0%
550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a
551.1 Retirement Contributions - PSERS	13,679	16,323	17,031	708	4.3%	17,918	887	5.2%	18,510	592	3.3%
552-557 Retirement Contributions - ARP	20,274	23,535	24,264	729	3.1%	25,064	800	3.3%	25,565	501	2.0%
558 Employees' Disability and Group Life Insurance	635	702	704	2	0.3%	707	3	0.4%	708	1	0.1%
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	60,122	68,027	70,333	2,306	3.4%	72,640	2,307	3.3%	75,023	2,383	3.3%
562.1 Annuitants' Hospitalization	22,645	22,160	23,046	886	4.0%	24,429	1,383	6.0%	25,895	1,466	6.0%
563 PSERS Healthcare Premium Assistance	348	397	414	17	4.3%	435	21	5.1%	448	13	3.0%
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, SCUPA Compensation	$443,714	$510,198	$526,593	$16,395	3.2%	$544,886	$18,293	3.5%	$557,913	$13,027	2.4%
Other Compensation											
501 Salaries				$0	n/a		$0	n/a		$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a
510 Student Employment	2,159,817	2,003,724	2,095,001	91,277	4.6%	2,095,001	0	0.0%	2,095,001	0	0.0%
513 Other	36,919	49,404	49,404	0	0.0%	49,404	0	0.0%	49,404	0	0.0%
520-521 Overtime				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	7,406	10,004	10,449	445	4.4%	10,449	0	0.0%	10,449	0	0.0%
542-543 Unemployment and Workers' Compensation	305	387	404	17	4.4%	404	0	0.0%	404	0	0.0%
550.1 Retirement Contributions - SERS	1,314	2,960	3,010	50	1.7%	3,114	104	3.5%	2,998	(116)	-3.7%
551.1 Retirement Contributions - PSERS	2,086	2,705	2,737	32	1.2%	2,788	51	1.9%	2,824	36	1.3%
552-557 Retirement Contributions - ARP	40			0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund				0	n/a		0	n/a		0	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a
562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance	52	65	66	1	1.5%	67	1	1.5%	67	0	0.0%
597-599 Tuition and Other Fee Waiver - Employee Eligible	100,079	93,907	93,907	0	0.0%	93,907	0	0.0%	93,907	0	0.0%
Sub-Total, Other Compensation	$2,308,018	$2,163,156	$2,254,978	$91,822	4.2%	$2,255,134	$156	0.0%	$2,255,054	($80)	0.0%
Total Personnel Expenditures											
501 Salaries	$2,779,405	$2,872,836	$2,935,090	$62,254	2.2%	$3,047,085	$111,995	3.8%	$3,108,027	$60,942	2.0%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
510 Student Employment	2,159,817	2,003,724	2,095,001	91,277	4.6%	2,095,001	0	0.0%	2,095,001	0	0.0%
511 Faculty Summer School Pay	7,712	5,164	5,164	0	0.0%	5,164	0	0.0%	5,164	0	0.0%
512-513 Other Pay	533,918	760,988	760,820	(168)	0.0%	760,820	0	0.0%	760,820	0	0.0%
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	886	297	297	0	0.0%	297	0	0.0%	297	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	248,293	269,319	274,275	4,956	1.8%	282,376	8,101	3.0%	286,786	4,410	1.6%
542-543 Unemployment and Workers' Compensation	26,580	29,105	29,619	514	1.8%	30,515	896	3.0%	31,003	488	1.6%
550.1 Retirement Contributions - SERS	272,393	335,449	347,481	12,032	3.6%	370,345	22,864	6.6%	362,800	(7,545)	-2.0%
551.1 Retirement Contributions - PSERS	97,632	95,950	98,741	2,791	2.9%	103,528	4,787	4.8%	106,506	2,978	2.9%
552-557 Retirement Contributions - ARP	163,763	178,495	181,491	2,996	1.7%	186,961	5,470	3.0%	189,963	3,002	1.6%
558 Employees' Disability and Group Life Insurance	4,780	4,707	4,721	14	0.3%	4,747	26	0.6%	4,760	13	0.3%
560 Employees' H/W Fund	39,139	38,886	38,886	0	0.0%	38,886	0	0.0%	38,886	0	0.0%
561 Employees' Hospitalization Insurance	384,888	382,347	396,721	14,374	3.8%	416,286	19,565	4.9%	433,990	17,704	4.3%
562.1 Annuitants' Hospitalization	189,404	151,855	146,503	(5,352)	-3.5%	165,146	18,643	12.7%	175,054	9,908	6.0%
563 PSERS Healthcare Premium Assistance	2,187	2,626	2,701	75	2.9%	2,832	131	4.9%	2,909	77	2.7%
597-599 Tuition and Other Fee Waiver - Employee Eligible	100,079	93,907	93,907	0	0.0%	93,907	0	0.0%	93,907	0	0.0%
TOTAL PERSONNEL EXPENDITURES	$7,010,876	$7,225,655	$7,411,418	185,763	2.6%	7,603,896	192,478	2.6%	7,695,873	91,977	1.2%

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RESTRICTED FUND

Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	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)	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 (414-456, 469-479, 498 and SERS Allocations)	38,845,880	39,376,972	44,612,275	5,235,303	13.3%	30,007,876	(14,604,399)	-32.7%	28,726,977	(1,280,899)	-4.3%
TOTAL REVENUE	$38,845,880	$39,376,972	$44,612,275	$5,235,303	13.3%	$30,007,876	($14,604,399)	-32.7%	$28,726,977	($1,280,899)	-4.3%
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	$5,481,738	$5,643,009	$5,796,372	$153,363	2.7%	$5,908,367	$111,995	1.9%	$5,969,309	$60,942	1.0%
Incremental Benefits (540-557)	808,661	908,318	931,607	23,289	2.6%	973,725	42,118	4.5%	977,058	3,333	0.3%
Fixed Rate Benefits (558-563)	620,398	580,421	589,532	9,111	1.6%	627,897	38,365	6.5%	655,599	27,702	4.4%
Educational Benefits (597-599)	100,079	93,907	93,907	0	0.0%	93,907	0	0.0%	93,907	0	0.0%
TOTAL PERSONNEL EXPENDITURES	$7,010,876	$7,225,655	$7,411,418	$185,763	2.6%	$7,603,896	$192,478	2.6%	$7,695,873	$91,977	1.2%
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640-646)				0	n/a		0	n/a		0	n/a
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	17,401,275	16,858,260	16,258,260	(600,000)	-3.6%	14,900,838	(1,357,422)	-8.3%	13,937,272	(963,566)	-6.5%
COVID Emergency Student Aid/Student Reengagment Expense (694)	4,448,424	5,602,038	13,508,299	7,906,261	141.1%		(13,508,299)	-100.0%		0	n/a
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	8,173,483	7,314,481	6,252,278	(1,062,203)	-14.5%	6,557,059	304,781	4.9%	6,193,493	(363,566)	-5.5%
Student Aid, Subtotal	30,023,182	29,774,779	36,018,837	6,244,058	21.0%	21,457,897	(14,560,940)	-40.4%	20,130,765	(1,327,132)	-6.2%
All Other (605-635, 650, 651, 655-690)	1,440,686	784,567	807,319	22,752	2.9%	826,695	19,376	2.4%	845,709	19,014	2.3%
TOTAL SVCS & SUPPLIES EXPENDITURES	$31,463,868	$30,559,346	$36,826,156	$6,266,810	20.5%	$22,284,592	($14,541,564)	-39.5%	$20,976,474	($1,308,118)	-5.9%
Capital Expenditures (700-770)	$90,000	$5,451	$5,451	$0	0.0%	$5,451	$0	0.0%	$5,451	$0	0.0%
Debt Principal Payments (799)	$278,896	$293,711	$482,541	$188,830	64.3%	$227,228	($255,313)	-52.9%	$162,470	($64,758)	-28.5%
TOTAL EXPENDITURES	$38,843,640	$38,084,163	$44,725,566	$6,641,403	17.4%	$30,121,167	($14,604,399)	-32.7%	$28,840,268	($1,280,899)	-4.3%
REVENUE LESS EXPENDITURES	$2,240	$1,292,809	($113,291)			($113,291)			($113,291)		
Transfers Out To Other Fund (801, 802, 803, 811, 812, 813)	(1,768,260)	1,541,679	(113,291)	(1,654,970)	-107.3%	(113,291)	0	0.0%	(113,291)	0	0.0%
REVENUES LESS EXPENDITURES & TRANSFERS	$1,770,500	($248,870)	$0			$0			$0	n/a	n/a
SUPPLEMENTAL RESOURCES/ADJUSTMENTS (to address row 176)											
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				0	n/a		0	n/a		0	n/a
REVENUES & USE OF SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	$1,770,500	($248,870)	$0			$0			$0		
Use of Reserves (Prior Year Surpluses) for Operations (To Balance Budget)			$0			$0			$0		
REVENUES & USE OF ALL SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	$1,770,500	($248,870)	$0			$0			$0		
TOTAL RESTRICTED NET ASSETS, BEGINNING OF YEAR	2,467,566	3,786,450	2,768,284	(1,018,166)	-26.9%	2,768,284	0	0.0%	2,768,284	0	0.0%
Surplus/(Deficit), Including Transfers to Other Funds	n/a	n/a	0	0	n/a	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)*	n/a	n/a	0	0	n/a	n/a	0	n/a	n/a	0	n/a
TOTAL ESTIMATED RESTRICTED NET ASSETS, END OF YEAR	$3,786,450	$2,768,284	$2,768,284	$0	0.0%	$2,768,284	$0	0.0%	$2,768,284	$0	0.0%
TOTAL RESTRICTED PLANT NET ASSETS, BEGINNING OF YEAR	$11,464,128	$11,141,178	$10,215,971	($925,207)	-8.3%	$10,215,971	$0	0.0%	$10,215,971	$0	0.0%
Transfers (out to)/in from Other Funds	n/a	n/a		0	n/a		0	n/a		0	n/a
Use of Restricted Plant Fund Balance for:											
Lifecycle Repairs and Maintenance/Renewal and Replacement	n/a	n/a		0	n/a		0	n/a		0	n/a
Capital Projects	n/a	n/a		0	n/a		0	n/a		0	n/a
TOTAL ESTIMATED RESTRICTED PLANT NET ASSETS, END OF YEAR	$11,141,178	$10,215,971	$10,215,971	$0	0.0%	$10,215,971	$0	0.0%	$10,215,971	$0	0.0%
TOTAL ESTIMATED NET ASSETS, INCLUDING RESTRICTED PLANT, END OF YEAR	$14,927,628	$12,984,255	$12,984,255	$0	0.0%	$12,984,255	$0	0.0%	$12,984,255	$0	0.0%
ACTUAL AND ESTIMATED RESTRICTED CASH BALANCES, BEGINNING OF YEAR	13,931,694	14,927,628	12,984,255	(1,943,373)	-13.0%	12,984,255	0	0.0%	12,984,255	0	0.0%
UAL AND ESTIMATED RESTRICTED CASH BALANCES, END OF YEAR	14,927,628	12,984,255	12,984,255	0	0.0%	12,984,255	0	0.0%	12,984,255	0	0.0%
TRANSFERS DETAIL											

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RESTRICTED FUND

Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
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	(1,768,260)	1,541,679		(1,541,679)	-100.0%		0	n/a		0	n/a
TOTAL RESTRICTED AND RESTRICTED PLANT TRANSFERS	($1,768,260)	$1,541,679	$0	($1,541,679)	-100.0%	$0	$0	n/a	$0	$0	n/a

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ALL FUNDS

Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
REVENUE											
TUITION REVENUE											
Academic Year Tuition Revenue											
401 Undergraduate In-State Tuition	$63,221,383	$59,202,170	$54,267,026	($4,935,144)	-8.3%	$54,197,730	($69,296)	-0.1%	$54,255,666	$57,936	0.1%
402 Undergraduate Out-of-State Tuition	8,082,280	6,093,161	5,806,368	(286,793)	-4.7%	6,503,672	697,304	12.0%	7,669,782	1,166,110	17.9%
403 Graduate In-State Tuition	8,830,381	9,122,216	8,972,233	(149,983)	-1.6%	9,599,929	627,696	7.0%	10,188,357	588,428	6.1%
404 Graduate Out-of-State Tuition	5,203,654	4,178,179	3,633,448	(544,731)	-13.0%	3,965,427	331,979	9.1%	4,510,693	545,266	13.8%
Total Academic Year Tuition Revenue	$85,337,698	$78,595,726	$72,679,075	($5,916,651)	-7.5%	$74,266,758	$1,587,683	2.2%	$76,624,498	$2,357,740	3.2%
Intersession Tuition Revenue											
401 Undergraduate In-State Tuition	$4,891,355	$4,822,777	$3,893,006	($929,771)	-19.3%	$3,931,549	$38,543	1.0%	$3,959,461	$27,912	0.7%
402 Undergraduate Out-of-State Tuition	707,547	641,020	817,208	176,188	27.5%	828,811	11,603	1.4%	841,862	13,051	1.6%
403 Graduate In-State Tuition	3,058,909	3,245,957	2,369,740	(876,217)	-27.0%	2,383,123	13,383	0.6%	2,390,145	7,022	0.3%
404 Graduate Out-of-State Tuition	1,581,996	1,756,238	1,318,309	(437,929)	-24.9%	1,325,309	7,000	0.5%	1,340,501	15,192	1.1%
Total Intersession Tuition Revenue	$10,239,807	$10,465,992	$8,398,263	($2,067,729)	-19.8%	$8,468,792	$70,529	0.8%	$8,531,969	$63,177	0.7%
Total Tuition Revenue											
401 Undergraduate In-State Tuition	$68,112,738	$64,024,947	$58,160,032	($5,864,915)	-9.2%	$58,129,279	($30,753)	-0.1%	$58,215,127	$85,848	0.1%
402 Undergraduate Out-of-State Tuition	8,789,827	6,734,181	6,623,576	(110,605)	-1.6%	7,332,483	708,907	10.7%	8,511,644	1,179,161	16.1%
403 Graduate In-State Tuition	11,889,290	12,368,173	11,341,973	(1,026,200)	-8.3%	11,983,052	641,079	5.7%	12,578,502	595,450	5.0%
404 Graduate Out-of-State Tuition	6,785,650	5,934,417	4,951,757	(982,660)	-16.6%	5,290,736	338,979	6.8%	5,851,194	560,458	10.6%
TOTAL TUITION REVENUE	$95,577,505	$89,061,718	$81,077,338	($7,984,380)	-9.0%	$82,735,550	$1,658,212	2.0%	$85,156,467	$2,420,917	2.9%
NON-TUITION REVENUE											
405 Non-Credit Continuing Education Fees	$1,770,404	$2,319,222	$2,531,703	$212,481	9.2%	$2,581,703	$50,000	2.0%	$2,581,703	$0	0.0%
407 Technology Tuition Fee	5,079,770	4,802,475	4,387,000	(415,475)	n/a	4,435,000	48,000	1.1%	4,575,000	140,000	3.2%
408 Academic/Instructional Fees *(charged to all students)*	9,574,756	9,302,730	8,296,000	(1,006,730)	-10.8%	8,446,000	150,000	1.8%	8,749,000	303,000	3.6%
Academic/Instructional Fees *(fee pilots)*	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
409 Other Mandatory Student Fees	10,444,398	9,025,566	8,793,663	(231,903)	-2.6%	8,893,521	99,858	1.1%	9,198,471	304,950	3.4%
410 Nonmandatory Student Fees	1,652,915	1,440,111	1,321,696	(118,415)	-8.2%	1,334,646	12,950	1.0%	1,364,977	30,331	2.3%
411 Scholarship Discounts & Allow. (enter as negative)	(25,542,095)	(28,235,362)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.5 Student Bad Debt Expense (enter as negative)	(1,481,281)	(2,779,002)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.6 Course Sharing Fees (enter as positive if host 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)	(4,384,331)	(21,646)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
412 State Appropriations											
Base Allocations	55,441,992	55,868,689	53,781,825	(2,086,864)	-3.7%	54,859,358	1,077,533	2.0%	55,958,442	1,099,084	2.0%
AFRP	616,340	189,643	94,822	(94,821)	-50.0%	94,822	(0)	0.0%	94,822	0	0.0%
Other (McKeever, Reserve, etc.)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
State Appropriations, Subtotal	56,058,332	56,058,332	53,876,647	(2,181,685)	-3.9%	54,954,180	1,077,533	2.0%	56,053,264	1,099,084	2.0%
TBD SERS Pre-funding Allocations (CA, CH, CL, ED, IN, KU, LO, MA, and SH only)	n/a	n/a	2,181,685	0	n/a	1,090,843	(1,090,842)	-50.0%	545,421	(545,422)	-50.0%
414 Federal Appropriations	1,912,115	1,418,504	0	(1,418,504)	-100.0%	0	0	n/a	0	0	n/a
421 Gov't Grants & Contracts-Federal	23,601,437	22,444,708	20,826,841	(1,617,867)	-7.2%	20,164,831	(662,010)	-3.2%	19,535,922	(628,909)	-3.1%
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	9,389,941	18,573,109	28,131,363	9,558,254	51.5%	0	(28,131,363)	-100.0%	0	0	n/a
422 Gov't Grants & Contracts-State	11,167,072	10,142,288	9,783,387	(358,901)	-3.5%	9,546,438	(236,949)	-2.4%	9,309,490	(236,948)	-2.5%
423 Gov't Grants & Contracts-Local	91,097	66,888	85,000	18,112	27.1%	85,000	0	0.0%	85,000	0	0.0%
424 Gov't Grants & Contracts-System	1,000,530	609,443	745,000	135,557	22.2%	745,000	0	0.0%	745,000	0	0.0%
430 Additions to Permanent Endowments	0	0	0	0	n/a	0	0	n/a	0	0	n/a
425 Private Grants & Contracts	3,968,716	2,162,497	2,356,203	193,706	9.0%	2,890,524	534,321	22.7%	2,890,524	0	0.0%
431 Gifts	2,739,566	3,196,128	2,509,148	(686,980)	-21.5%	2,612,007	102,859	4.1%	2,446,965	(165,042)	-6.3%
451 Endowment Income	126,869	114,808	120,707	5,899	5.1%	120,707	0	0.0%	120,707	0	0.0%
461 Food Service Sales	13,437,976	8,290,058	9,201,964	911,906	11.0%	9,488,606	286,642	3.1%	9,733,952	245,346	2.6%
462 Housing Fees	1,923,959	5,728,342	6,721,321	992,979	17.3%	7,573,349	852,028	12.7%	6,786,593	(786,756)	-10.4%
463 Privatized Housing	6,100,322	3,690,929	3,054,178	(636,751)	-17.3%	3,141,834	87,656	2.9%	3,205,599	63,765	2.0%
469 Sales and Services	4,730,369	1,841,530	3,175,447	1,333,917	72.4%	3,175,447	0	0.0%	3,175,447	0	0.0%
452-458, 465-468, 470-479,											
498 All Other Revenue	5,383,485	5,042,776	4,708,972	(333,804)	-6.6%	4,438,712	(270,260)	-5.7%	4,193,560	(245,152)	-5.5%
TOTAL NON-TUITION REVENUE	$165,769,698	$166,248,798	$172,807,925	$6,559,127	3.9%	$145,718,348	($27,089,577)	-15.7%	$145,296,595	($421,753)	-0.3%
TOTAL REVENUE	$261,347,203	$255,310,516	$253,885,263	($1,425,253)	-0.6%	$228,453,898	($25,431,365)	-10.0%	$230,453,062	$1,999,164	0.9%

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PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries	$54,720,665	$51,173,163	$45,661,325	($5,511,838)	-10.8%	$47,126,674	$1,465,349	3.2%	$47,825,568	$698,894	1.5%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
511 Faculty Summer School Pay	4,825,043	4,452,508	4,513,810	61,302	1.4%	4,513,810	0	0.0%	4,513,810	0	0.0%
512-513 Other Faculty Pay	3,639,695	4,332,874	3,632,119	(700,755)	-16.2%	3,632,119	0	0.0%	3,632,119	0	0.0%
515 Winter Session Pay	43,100	43,100	43,100	0	0.0%	43,100	0	0.0%	43,100	0	0.0%
530-531 Sick and Annual Leave Payouts	672,809	3,108,555	559,539	(2,549,016)	-82.0%	559,539	0	0.0%	559,539	0	0.0%
532 Disaster Leave	n/a	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	4,615,944	4,549,396	4,077,583	(471,813)	-10.4%	4,168,393	90,810	2.2%	4,224,995	56,602	1.4%
542-543 Unemployment & Workers' Compensation	88,514	496,672	435,321	(61,351)	-12.4%	446,980	11,659	2.7%	452,583	5,603	1.3%
550-550.1 Retirement Contributions - SERS	5,744,050	5,606,451	4,485,055	(1,121,396)	-20.0%	4,778,619	293,564	6.5%	4,620,602	(158,017)	-3.3%
551-551.1 Retirement Contributions - PSERS	760,383	779,923	578,219	(201,704)	-25.9%	610,828	32,610	5.6%	638,458	27,630	4.5%
552-557 Retirement Contributions - ARP	3,718,953	3,514,478	3,463,298	(51,180)	-1.5%	3,537,173	73,875	2.1%	3,615,025	77,852	2.2%
558 Employees' Disability and Group Life Insurance	73,166	67,957	63,567	(4,390)	-6.5%	62,419	(1,148)	-1.8%	61,665	(754)	-1.2%
560 Employees' H/W Fund	830,521	748,438	647,445	(100,993)	-13.5%	652,001	4,556	0.7%	651,993	(8)	0.0%
561 Employees' Hospitalization Insurance	6,205,641	5,846,026	5,880,890	34,864	0.6%	6,015,146	134,256	2.3%	6,302,219	287,073	4.8%
562-562.1 Annuitants' Hospitalization	2,801,386	2,271,439	1,916,745	(354,694)	-15.6%	2,000,149	83,404	4.4%	2,104,696	104,547	5.2%
563 PSERS Healthcare Premium Assistance	18,708	19,219	13,705	(5,514)	-28.7%	15,087	1,382	10.1%	15,599	511	3.4%
597-599 Tuition and Other Fee Waiver - Employee Eligible	802,839	832,323	851,708	19,385	2.3%	851,708	0	0.0%	851,708	0	0.0%
Sub-Total, Faculty Compensation	$89,561,417	$87,842,522	$76,823,429	($11,019,093)	-12.5%	$79,013,746	$2,190,317	2.9%	$80,113,679	$1,099,933	1.4%
AFSCME Compensation											
501 Salaries	$15,581,978	$13,607,052	$11,969,879	($1,637,173)	-12.0%	$12,416,827	$446,948	3.7%	$12,788,752	$371,925	3.0%
502 Wages	63,899	36,897	43,056	6,159	16.7%	44,569	1,513	3.5%	46,092	1,523	3.4%
513 Other	24,401	8,197	26,880	18,683	227.9%	26,880	0	0.0%	26,880	0	0.0%
520-521 Overtime	321,009	200,054	428,389	228,335	114.1%	428,389	0	0.0%	428,389	0	0.0%
530-531 Sick and Annual Leave Payouts	372,464	1,291,563	607,946	(683,617)	-52.9%	607,946	0	0.0%	607,946	0	0.0%
532 Disaster Leave	n/a	42,376	0	(42,376)	-100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	1,212,453	1,124,495	933,234	(191,261)	-17.0%	968,983	35,749	3.8%	996,990	28,007	2.9%
542-543 Unemployment and Workers' Compensation	44,022	120,086	104,710	(15,376)	-12.8%	108,295	3,585	3.4%	111,282	2,987	2.8%
550-550.1 Retirement Contributions - SERS	3,565,087	3,143,475	2,673,841	(469,634)	-14.9%	2,880,015	206,174	7.7%	2,817,956	(62,059)	-2.2%
551-551.1 Retirement Contributions - PSERS	183,310	159,956	146,151	(13,805)	-8.6%	154,161	8,010	5.5%	159,399	5,238	3.4%
552-557 Retirement Contributions - ARP	339,587	294,597	257,526	(37,071)	-12.6%	265,828	8,302	3.2%	275,761	9,933	3.7%
558 Employees' Disability and Group Life Insurance	37,822	33,727	29,025	(4,702)	-13.9%	29,407	382	1.3%	29,585	178	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	4,891,206	4,431,665	3,901,389	(530,276)	-12.0%	4,018,580	117,191	3.0%	3,989,767	(28,813)	-0.7%
562-562.1 Annuitants' Hospitalization	2,334,918	1,219,631	817,028	(402,603)	-33.0%	1,648,486	831,458	101.8%	1,745,410	96,924	5.9%
563 PSERS Healthcare Premium Assistance	4,587	3,889	3,415	3,415	87.8%	3,851	436	12.8%	3,788	(63)	-1.6%
597-599 Tuition and Other Fee Waiver - Employee Eligible	719,557	684,092	512,867	(171,225)	-25.0%	512,867	0	0.0%	512,867	0	0.0%
Sub-Total, AFSCME Compensation	$29,696,300	$26,401,752	$22,455,336	($3,946,416)	-14.9%	$24,115,084	$1,659,748	7.4%	$24,540,864	$425,780	1.8%
Nonrepresented Compensation											
501 Salaries	$16,332,146	$14,998,862	$14,160,021	($838,841)	-5.6%	$14,790,396	$630,375	4.5%	$15,526,063	$735,667	5.0%
502 Wages	28,341	30,996	21,838	(9,158)	-29.5%	22,675	837	3.8%	23,737	1,062	4.7%
513 Other	209,496	159,771	204,246	44,475	27.8%	204,246	0	0.0%	204,246	0	0.0%
520-521 Overtime	7,959	821	7,935	7,114	866.5%	7,935	0	0.0%	7,935	0	0.0%
530-531 Sick and Annual Leave Payouts	569,311	2,327,968	122,355	(2,205,613)	-94.7%	122,355	0	0.0%	122,355	0	0.0%
532 Disaster Leave	n/a	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	1,197,392	1,176,864	998,536	(178,328)	-15.2%	1,038,247	39,711	4.0%	1,089,125	50,878	4.9%
542-543 Unemployment and Workers' Compensation	38,388	137,129	115,563	(21,566)	-15.7%	120,613	5,050	4.4%	126,506	5,893	4.9%
550-550.1 Retirement Contributions - SERS	2,025,397	1,710,537	1,679,184	(31,353)	-1.8%	1,819,984	140,800	8.4%	1,788,336	(31,648)	-1.7%
551-551.1 Retirement Contributions - PSERS	130,060	107,110	113,598	6,488	6.1%	121,075	7,477	6.6%	129,094	8,019	6.6%
552-557 Retirement Contributions - ARP	891,726	866,120	746,494	(119,626)	-13.8%	773,775	27,281	3.7%	811,163	37,388	4.8%
558 Employees' Disability and Group Life Insurance	26,327	23,291	21,296	(1,995)	-8.6%	21,428	132	0.6%	21,206	(222)	-1.0%
560 Employees' H/W Fund	147,697	127,291	114,489	(12,802)	-10.1%	122,473	7,984	7.0%	128,966	6,493	5.3%
561 Employees' Hospitalization Insurance	1,913,039	1,675,945	1,674,858	(1,087)	-0.1%	1,791,997	117,139	7.0%	1,885,614	93,617	5.2%
562-562.1 Annuitants' Hospitalization	865,529	678,900	585,946	(92,954)	-13.7%	631,254	45,308	7.7%	665,114	33,860	5.4%
563 PSERS Healthcare Premium Assistance	3,263	2,604	2,813	209	8.0%	3,084	271	9.6%	3,233	149	4.8%
597-599 Tuition and Other Fee Waiver - Employee Eligible	319,029	376,654	560,398	183,744	48.8%	560,398	0	0.0%	560,398	0	0.0%
Sub-Total, Nonrepresented Compensation	$24,705,100	$24,400,863	$21,129,570	($3,271,293)	-13.4%	$22,151,935	$1,022,365	4.8%	$23,093,091	$941,156	4.2%

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Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
SCUPA Compensation											
501 Salaries	$3,948,550	$4,010,235	$3,858,172	($152,063)	-3.8%	$3,979,299	$121,127	3.1%	$4,112,155	$132,856	3.3%
502 Wages	90,333	36,234	0	(36,234)	-100.0%	0	0	n/a	0	0	n/a
513 Other Pay	4,222	5,711	4,222	(1,489)	-26.1%	4,222	0	0.0%	4,222	0	0.0%
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	1,714	3,028	1,348	(1,680)	-55.5%	1,348	0	0.0%	1,348	0	0.0%
530-531 Sick and Annual Leave Payouts	110,374	272,088	144,062	(128,026)	-47.1%	144,062	0	0.0%	144,062	0	0.0%
532 Disaster Leave	n/a	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	306,339	319,815	289,677	(30,138)	-9.4%	299,272	9,595	3.3%	309,271	9,999	3.3%
542-543 Unemployment and Workers' Compensation	16,544	34,222	31,243	(2,979)	-8.7%	32,213	970	3.1%	33,278	1,065	3.3%
550-550.1 Retirement Contributions - SERS	408,765	391,221	463,897	72,676	18.6%	492,090	28,193	6.1%	502,249	10,159	2.1%
551-551.1 Retirement Contributions - PSERS	62,955	66,836	57,792	(9,044)	-13.5%	60,550	2,758	4.8%	63,666	3,116	5.1%
552-557 Retirement Contributions - ARP	214,705	218,726	179,741	(38,985)	-17.8%	183,540	3,799	2.1%	183,090	(450)	-0.2%
558 Employees' Disability and Group Life Insurance	9,507	9,372	8,707	(665)	-7.1%	8,727	20	0.2%	8,752	25	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	911,581	924,256	877,730	(46,526)	-5.0%	903,347	25,617	2.9%	902,764	(583)	-0.1%
562-562.1 Annuitants' Hospitalization	341,623	299,065	263,871	(35,194)	-11.8%	278,834	14,963	5.7%	294,560	15,726	5.6%
563 PSERS Healthcare Premium Assistance	1,579	1,624	1,370	(254)	-15.6%	1,466	96	7.0%	1,525	59	4.0%
597-599 Tuition and Other Fee Waiver - Employee Eligible	157,646	196,823	120,315	(76,508)	-38.9%	120,315	0	0.0%	120,315	0	0.0%
Sub-Total, SCUPA Compensation	$6,586,437	$6,789,256	$6,302,147	($487,109)	-7.2%	$6,509,285	$207,138	3.3%	$6,681,257	$171,972	2.6%
Other Compensation											
501 Salaries	$3,319,239	$3,276,747	$3,555,506	$278,759	8.5%	$3,774,122	$218,616	6.1%	$3,897,780	$123,658	3.3%
502 Wages	61,094	47,338	103,134	55,796	117.9%	108,084	4,950	4.8%	110,246	2,162	2.0%
510 Student Employment	5,674,101	4,186,972	5,620,189	1,433,217	34.2%	5,620,189	0	0.0%	5,620,189	0	0.0%
513 Other	438,986	399,810	452,985	53,175	13.3%	452,985	0	0.0%	452,985	0	0.0%
520-521 Overtime	90,522	87,209	103,408	16,199	18.6%	103,408	0	0.0%	103,408	0	0.0%
530-531 Sick and Annual Leave Payouts	11,010	17,322	2,117	(15,205)	-87.8%	2,117	0	0.0%	2,117	0	0.0%
532 Disaster Leave	n/a	7,670	0	(7,670)	-100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	317,017	318,351	291,242	(27,109)	-8.5%	310,204	18,962	6.5%	317,713	7,509	2.4%
542-543 Unemployment and Workers' Compensation	11,803	30,293	31,145	852	2.8%	32,934	1,789	5.7%	33,942	1,008	3.1%
550-550.1 Retirement Contributions - SERS	632,382	643,239	727,726	84,487	13.1%	799,535	71,809	9.9%	785,963	(13,572)	-1.7%
551-551.1 Retirement Contributions - PSERS	25,469	26,185	30,595	4,410	16.8%	32,328	1,733	5.7%	33,555	1,227	3.8%
552-557 Retirement Contributions - ARP	101,324	101,130	97,101	(4,029)	-4.0%	100,838	3,737	3.8%	103,613	2,775	2.8%
558 Employees' Disability and Group Life Insurance	6,557	6,412	6,619	207	3.2%	6,672	53	0.8%	6,766	94	1.4%
560 Employees' H/W Fund	46,505	44,206	46,819	2,613	5.9%	49,504	2,685	5.7%	52,338	2,834	5.7%
561 Employees' Hospitalization Insurance	646,535	625,808	729,410	103,602	16.6%	771,298	41,888	5.7%	814,399	43,101	5.6%
562-562.1 Annuitants' Hospitalization	263,318	225,452	230,213	4,761	2.1%	245,823	15,610	6.8%	259,814	13,991	5.7%
563 PSERS Healthcare Premium Assistance	638	637	720	83	13.0%	781	61	8.5%	800	19	2.4%
597-599 Tuition and Other Fee Waiver - Employee Eligible	4,507,009	3,452,699	3,512,055	59,356	1.7%	3,512,055	0	0.0%	3,512,055	0	0.0%
Sub-Total, Other Compensation	$16,153,509	$13,497,480	$15,540,984	$2,043,504	15.1%	$15,922,877	$381,893	2.5%	$16,107,683	$184,806	1.2%
Total Personnel Expenditures											
501 Salaries	$93,902,578	$87,066,059	$79,204,903	($7,861,156)	-9.0%	$82,087,318	$2,882,415	3.6%	$84,150,318	$2,063,000	2.5%
502 Wages	243,667	151,465	168,028	16,563	10.9%	175,328	7,300	4.3%	180,075	4,747	2.7%
510 Student Employment	5,674,101	4,186,972	5,620,189	1,433,217	34.2%	5,620,189	0	0.0%	5,620,189	0	0.0%
511 Faculty Summer School Pay	4,825,043	4,452,508	4,513,810	61,302	1.4%	4,513,810	0	0.0%	4,513,810	0	0.0%
512-513 Other Pay	4,316,800	4,906,363	4,320,452	(585,911)	-11.9%	4,320,452	0	0.0%	4,320,452	0	0.0%
515 Winter Session Pay	43,100	43,100	43,100	0	0.0%	43,100	0	0.0%	43,100	0	0.0%
520-521 Overtime	421,204	291,112	541,080	249,968	85.9%	541,080	0	0.0%	541,080	0	0.0%
530-531 Sick and Annual Leave Payouts	1,735,968	7,017,496	1,436,019	(5,581,477)	-79.5%	1,436,019	0	0.0%	1,436,019	0	0.0%
532 Disaster Leave	0	50,046	0	(50,046)	-100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	7,649,145	7,488,921	6,590,272	(898,649)	-12.0%	6,785,099	194,827	3.0%	6,938,094	152,995	2.3%
542-543 Unemployment and Workers' Compensation	199,271	818,402	717,982	(100,420)	-12.3%	741,035	23,053	3.2%	757,591	16,556	2.2%
550-550.1 Retirement Contributions - SERS	12,375,681	11,494,923	10,029,703	(1,465,220)	-12.7%	10,770,243	740,540	7.4%	10,515,106	(255,137)	-2.4%
551-551.1 Retirement Contributions - PSERS	1,162,177	1,140,010	926,355	(213,655)	-18.7%	978,942	52,588	5.7%	1,024,172	45,230	4.6%
552-557 Retirement Contributions - ARP	5,266,295	4,995,051	4,744,160	(250,891)	-5.0%	4,861,154	116,994	2.5%	4,988,652	127,498	2.6%
558 Employees' Disability and Group Life Insurance	153,379	140,759	129,214	(11,545)	-8.2%	128,653	(561)	-0.4%	127,974	(679)	-0.5%
560 Employees' H/W Fund	1,024,723	919,935	808,753	(111,182)	-12.1%	823,978	15,225	1.9%	833,297	9,319	1.1%
561 Employees' Hospitalization Insurance	14,568,002	13,503,700	13,064,277	(439,423)	-3.3%	13,500,368	436,091	3.3%	13,894,763	394,395	2.9%
562-562.1 Annuitants' Hospitalization	6,606,774	4,694,487	3,813,803	(880,684)	-18.8%	4,804,546	990,743	26.0%	5,069,594	265,048	5.5%
563 PSERS Healthcare Premium Assistance	28,775	27,973	22,023	(5,950)	-21.3%	24,269	2,246	10.2%	24,945	675	2.8%
597-599 Tuition and Other Fee Waiver - Employee Eligible	6,506,080	5,542,592	5,557,343	14,751	0.3%	5,557,343	0	0.0%	5,557,343	0	0.0%
Total Personnel Expenditures	$166,702,763	$158,931,874	$142,251,466	($16,680,408)	-10.5%	$147,712,926	$5,461,461	3.8%	$150,536,573	$2,823,647	1.9%
Anticipated savings from turnover (should be a negative number)	n/a	n/a	(1,557,675)	$0	n/a	(1,619,549)	$0	n/a	(1,651,581)	$0	n/a
Net Total Personnel Expenditures	$166,702,763	$158,931,874	$140,693,791	($18,238,083)	-11.5%	$146,093,377	$5,399,587	3.8%	$148,884,992	$2,791,615	1.9%

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Minor Objects	Prior Year FY 2019-20	Prior Year FY 2020-21	Current Year FY 2021-22	Variance: Prior Year to Current Year $	Variance: Prior Year to Current Year %	Request Year FY 2022-23	Variance: Current Year to Request Year $	Variance: Current Year to Request Year %	Future Year FY 2023-24	Variance: Request Year to Future Year $	Variance: Request Year to Future Year %
REVENUE SUMMARY											
Tuition (401-404)	$95,577,505	$89,061,718	$81,077,338	($7,984,380)	-9.0%	$82,735,550	$90,719,930	111.9%	$85,156,467	($5,563,463)	-6.7%
Fees (405-410, 411.6, 411.8)	24,137,912	26,868,458	25,330,062	(1,538,396)	-5.7%	25,690,870	27,229,266	107.5%	26,469,151	(760,115)	-3.0%
State Appropriation (412)	56,058,332	56,058,332	53,876,647	(2,181,685)	-3.9%	54,954,180	57,135,865	106.0%	56,053,264	(1,082,601)	-2.0%
Auxiliary Sales (461-468)	21,462,257	17,709,329	18,977,463	1,268,134	7.2%	20,203,789	18,935,655	99.8%	19,726,144	790,489	3.9%
All Other Revenue (414, 421-456, 469-479, 498 and SERS Allocations)	64,111,197	65,612,679	74,623,753	9,011,074	13.7%	44,869,509	35,858,435	48.1%	43,048,036	7,189,601	16.0%
TOTAL REVENUE	$261,347,203	$255,310,516	$253,885,263	($1,425,253)	-0.6%	$228,453,898	($25,431,365)	-10.0%	$230,453,062	$1,999,164	0.9%
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	$111,162,461	$108,165,121	$95,847,581	($12,317,540)	-11.4%	$98,737,296	$2,889,715	3.0%	$100,805,043	$2,067,747	2.1%
Incremental Benefits (540-557)	26,652,569	25,937,307	23,008,472	(2,928,835)	-11.3%	24,136,473	1,128,002	4.9%	24,223,615	87,142	0.4%
Fixed Rate Benefits (558-563)	22,381,653	19,286,855	17,838,070	(1,448,784)	-7.5%	19,281,814	1,443,744	8.1%	19,950,573	668,758	3.5%
Educational Benefits (597-599)	6,506,080	5,542,592	5,557,343	14,751	0.3%	5,557,343	0	0.0%	5,557,343	0	0.0%
Turnover Savings	n/a	n/a	(1,557,675)	0	n/a	(1,619,549)	0	n/a	(1,651,581)	0	n/a
TOTAL PERSONNEL EXPENDITURES	$166,702,763	$158,931,874	$140,693,791	($18,238,083)	-11.5%	$146,093,377	$5,399,587	3.8%	$148,884,992	$2,791,615	1.9%
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640 - 646)	4,346,929	4,751,786	5,127,650	375,864	7.9%	5,250,713	123,063	2.4%	5,374,290	123,577	2.4%
Student Bad Debt Expense (Prior Yr. from above, 411.5)	1,481,281	2,779,002	3,639,002	860,000	30.9%	2,806,792	(832,210)	-22.9%	2,834,860	28,068	1.0%
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	25,542,095	28,235,362	32,622,797	4,387,435	15.5%	33,908,581	1,285,784	3.9%	33,019,489	(889,092)	-2.6%
COVID Emergency Student Aid/Student Reengagement Expense (694)	4,448,424	5,602,038	13,558,299	7,956,261	142.0%	0	(13,558,299)	-100.0%	0	0	n/a
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	11,997,274	12,250,791	11,387,762	(863,029)	-7.0%	9,757,059	(1,630,703)	-14.3%	9,393,493	(363,566)	-3.7%
Student Aid, Subtotal	41,987,793	46,088,191	57,568,858	11,480,667	24.9%	43,665,640	(13,903,218)	-24.2%	42,412,982	(1,252,658)	-2.9%
One-time COVID funds *(funds drawn down in FY2020/21 that could not be recognized as earned*	42,116,934	37,877,061	50,875,199	12,998,138	34.3%	39,931,004	(10,944,195)	-21.5%	41,176,417	1,245,413	3.1%
TOTAL SVCS & SUPPLIES EXPENDITURES	$89,932,937	$91,496,040	$117,210,709	$25,714,669	28.1%	$91,654,149	($25,556,560)	-21.8%	$91,798,549	$144,400	0.2%
Capital Expenditures (700-770)	$1,406,728	$1,205,040	$1,925,451	$720,411	59.8%	$1,925,451	$0	0.0%	$1,925,451	$0	0.0%
Debt Principal Payments (799)	4,744,971	7,524,267	8,046,413	522,146	6.9%	7,950,396	(96,017)	-1.2%	8,056,518	106,122	1.3%
TOTAL EXPENDITURES	$262,787,399	$259,157,221	$267,876,364	$8,719,143	3.4%	$247,623,373	($20,252,990)	-7.6%	$250,665,510	$3,042,137	1.2%
REVENUES LESS EXPENDITURES	($1,440,196)	($3,846,705)	($13,991,101)			($19,169,475)			($20,212,448)		
Transfers (Out From)/Into Plant (801, 802, 803, 811, 812, 813)	(1,150,569)	(6,528,090)	311,709	6,839,799	-104.8%	636,709	325,000	104.3%	636,709	0	0.0%
REVENUES LESS EXPENDITURES & TRANSFERS	($289,627)	$2,681,385	($14,302,810)			($19,806,184)			($20,849,157)		
SUPPLEMENTAL RESOURCES/ADJUSTMENTS (to address row 219)											
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	0	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	0	0	n/a	0	0	n/a	0	0	n/a
REVENUES & USE OF SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	($289,627)	$2,681,385	($14,302,810)			($19,806,184)			($20,849,157)		
Use of Reserves (Prior Year Surpluses) for Operations (To Balance Budget)	$0	$0	$6,194,654			$4,300,000			$3,800,000		
REVENUES & USE OF ALL SUPPLEMENTAL RESOURCES/ADJUSTMENTS LESS EXPENDITURES AND TRANSFERS	($289,627)	$2,681,385	($8,108,156)			($15,506,184)			($17,049,157)		
TOTAL NET ASSETS, BEGINNING OF YEAR	$103,375,859	$95,045,034	$89,614,234	($5,430,800)	-5.7%	$75,311,424	($14,302,810)	-16.0%	$55,505,239	($19,806,184)	-26.3%
Surplus/(Deficit)	n/a	n/a	(14,302,810)	0	n/a	(19,806,184)	(5,503,375)	38.5%	(20,849,157)	(1,042,973)	5.3%
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)*	n/a	n/a	0	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	n/a	n/a	(425,000)	0	n/a	(750,000)	(325,000)	76.5%	(750,000)	0	0.0%
Capital Projects	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL ESTIMATED NET ASSETS, END OF YEAR	**$96,219,512**	**$89,614,234**	**$75,311,424**	**($14,302,810)**	**-16.0%**	**$55,505,239**	**($19,806,184)**	**-26.3%**	**$34,656,082**	**($20,849,157)**	**-37.6%**
ACTUAL AND ESTIMATED TOTAL CASH BALANCES, BEGINNING OF YEAR	$105,398,008	$93,231,779	$94,689,256	$1,457,477	1.6%	$80,386,446	($14,302,810)	-15.1%	$60,580,262	($19,806,184)	-24.6%
ACTUAL AND ESTIMATED TOTAL CASH BALANCES, END OF YEAR	$93,231,779	$94,689,256	$80,386,446	($14,302,810)	-15.1%	$60,580,262	($19,806,184)	-24.6%	$39,731,104	($20,849,157)	-34.4%
Procedure/Standard XXX Adjustment[1]		$4,836,462									

[1]Portion of total transfers attributed to coming into compliance with Procedure/Standard XXX - *E&G, Auxiliary Enterprise, and Associated Unrestricted Plant Fund Budgeting - Definitions and Guiding Principles*.

Board of Governors' Budget Request Summary
Indiana University of Pennsylvania

EDUCATIONAL AND GENERAL BUDGET

Revenues	FY 2019-20	FY 2020-21	FY 2021-22	Percent Change	FY 2022-23	Percent Change	FY 2023-24	Percent Change
Tuition	$95,577,505	$89,061,718	$81,077,338	-9.0%	$82,735,550	2.0%	$85,156,467	2.9%
Fees	27,928,238	26,870,341	25,330,062	-5.7%	25,690,870	1.4%	26,469,151	3.0%
State Appropriation	56,058,332	56,058,332	53,876,647	-3.9%	54,954,180	2.0%	56,053,264	2.0%
All Other Revenue	20,995,183	19,639,741	29,761,478	51.5%	14,611,633	-50.9%	14,071,059	-3.7%
Total Revenues	$200,559,258	$191,630,132	$190,045,525	-0.8%	$177,992,233	-6.3%	$181,749,941	2.1%
Expenditures								
Compensation Summary:								
Salaries and Wages	$102,078,422	$99,582,421	$86,123,706	-13.5%	$88,826,264	3.1%	$90,768,727	2.2%
Benefits	51,194,620	46,700,514	42,124,862	-9.8%	44,516,564	5.7%	45,211,414	1.6%
Subtotal, Compensation	$153,273,042	$146,282,935	$128,248,568	-12.3%	$133,342,828	4.0%	$135,980,141	2.0%
Student Financial Aid	11,964,611	16,313,412	21,550,021	32.1%	22,207,743	3.1%	22,282,217	0.3%
Other Services and Supplies	32,736,717	29,187,924	42,468,963	45.5%	30,296,271	-28.7%	31,003,885	2.3%
Subtotal, Services and Supplies	$44,701,328	$45,501,336	$64,018,984	40.7%	$52,504,014	-18.0%	$53,286,102	1.5%
Capital Expenditures and Debt Principal Payments	3,394,874	2,985,563	3,547,627	18.8%	3,579,191	0.9%	3,609,427	0.8%
Total Expenditures	$201,369,244	$194,769,834	$195,815,179	0.5%	$189,426,033	-3.3%	$192,875,670	1.8%
Revenues Less Expenditures	**($809,986)**	**($3,139,702)**	**($5,769,654)**		**($11,433,800)**		**($11,125,729)**	
Transfers to Plant Fund	635,281	(6,902,887)	425,000	n/a	750,000	76.5%	750,000	0.0%
Revenues Less Expenditures and Transfers	($1,445,267)	$3,763,185	($6,194,654)		($12,183,800)		($11,875,729)	
Supplemental Resources/Adjustments								
Planned Use of Reserves for One-Time Needs/Strategic Initiatives	$0	$0	$0	n/a	$0	n/a	$0	n/a
Use of One-Time COVID Funds (revenue recognition adjustment)	n/a	$0	$0	n/a	n/a	n/a	n/a	n/a
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	($1,445,267)	$3,763,185	($6,194,654)		($12,183,800)		($11,875,729)	
Use of Reserves for Operations (To Balance Budget)	$0	$0	$6,194,654	n/a	$4,300,000	n/a	$3,800,000	n/a
Revenues and Use of ALL Supplemental Resources/Adjustments Less Expenditures & Transfers	**($1,445,267)**	**$3,763,185**	**$0**		**($7,883,800)**		**($8,075,729)**	
Loans To/From Auxiliary Fund	$0	$0	$0	n/a	$0	n/a	$0	n/a
Total E&G/Plant Net Assets, Estimated End of Year Balance	$73,288,156	$70,633,659	$64,439,004	-8.8%	$52,255,205	-18.9%	$40,379,476	-22.7%
E&G and Plant Cash, Estimated Beginning of Year Balance	$83,010,348	$70,766,675	$69,278,846	-2.1%	$63,084,192	-8.9%	$50,900,392	-19.3%
E&G and Plant Cash, Estimated End of Year Balance	$70,766,675	$69,278,846	$63,084,192	-8.9%	$50,900,392	-19.3%	$39,024,663	-23.3%
Annualized FTE Enrollment								
Undergraduate	8,094.03	7,589.39	6,991.44	-7.9%	6,949.76	-0.6%	6,939.70	-0.1%
Graduate	1,321.97	1,306.38	1,270.29	-2.8%	1,333.71	5.0%	1,432.58	7.4%
Total Annualized FTE Enrollment	9,416.00	8,895.77	8,261.73	-7.1%	8,283.47	0.3%	8,372.28	1.1%
FTE of Budgeted E&G Employees, Net of Turnover								
Faculty	589.39	529.39	432.86	(96.53)	428.67	(4.19)	426.71	(1.96)
Nonfaculty	630.96	575.26	518.28	(56.98)	518.14	(0.14)	518.19	0.05
Total FTE of Budgeted Employees	1,220.35	1,104.65	951.14	(153.51)	946.81	(4.33)	944.90	(1.91)

Board of Governors' Budget Request Summary
Indiana University of Pennsylvania

UNRESTRICTED BUDGET (EDUCATIONAL AND GENERAL AND AUXILIARY)

Revenues	FY 2019-20	FY 2020-21	FY 2021-22	Percent Change	FY 2022-23	Percent Change	FY 2023-24	Percent Change
Tuition	$95,577,505	$89,061,718	$81,077,338	-9.0%	$82,735,550	2.0%	$85,156,467	2.9%
Fees	24,137,912	26,868,458	25,330,062	-5.7%	25,690,870	1.4%	26,469,151	3.0%
State Appropriation	56,058,332	56,058,332	53,876,647	-3.9%	54,954,180	2.0%	56,053,264	2.0%
Auxiliary Sales	21,462,257	17,709,329	18,977,463		20,203,789		19,726,144	
All Other Revenue	25,265,317	26,235,707	30,011,478	14.4%	14,861,633	-50.5%	14,321,059	-3.6%
Total Revenues	$222,501,323	$215,933,544	$209,272,988	-3.1%	$198,446,022	-5.2%	$201,726,085	1.7%
Expenditures								
Compensation Summary:								
Salaries and Wages	$105,680,723	$102,522,112	$89,005,172	-13.2%	$91,750,067	3.1%	$93,733,280	2.2%
Benefits	54,011,164	49,184,107	$44,277,201	-10.0%	46,739,414	5.6%	47,455,840	1.5%
Subtotal, Compensation	$159,691,887	$151,706,219	$133,282,373	-12.1%	$138,489,481	3.9%	$141,189,120	1.9%
Student Financial Aid	11,964,611	16,313,412	21,550,021	32.1%	22,207,743	3.1%	22,282,217	0.3%
Other Services and Supplies	46,504,458	44,623,282	58,834,532	31.8%	47,161,814	-19.8%	48,539,858	2.9%
Subtotal, Services and Supplies	$58,469,069	$60,936,694	$80,384,553	31.9%	$69,369,557	-13.7%	$70,822,075	2.1%
Capital Expenditures and Debt Principal Payments	5,782,803	8,430,145	9,483,872	12.5%	9,643,168	1.7%	9,814,048	1.8%
Total Expenditures	$223,943,759	$221,073,058	$223,150,798	0.9%	$217,502,206	-2.5%	$221,825,243	2.0%
Revenues Less Expenditures	**($1,442,436)**	**($5,139,514)**	**($13,877,810)**		**($19,056,184)**		**($20,099,158)**	
Transfers to Plant Fund	617,691	(8,069,769)	425,000	n/a	750,000	76.5%	750,000	0.0%
Revenues Less Expenditures and Transfers	($2,060,127)	$2,930,255	($14,302,810)		($19,806,184)		($20,849,158)	
Supplemental Resources/Adjustments								
Planned Use of Reserves for One-Time Needs/Strategic Initiatives	$0	$0	$0	n/a	$0	n/a	$0	n/a
Use of One-Time COVID Funds (revenue recognition adjustment)	n/a	$0	$0	n/a	n/a	n/a	n/a	n/a
Revenues and Use of Supplemental Resources/Adjustments Less Expenditures & Transfers	($2,060,127)	$2,930,255	($14,302,810)		($19,806,184)		($20,849,158)	
Use of Reserves for Operations (To Balance Budget)	$0	$0	$6,194,654	n/a	$4,300,000	-30.6%	$3,800,000	-11.6%
Revenues and Use of ALL Supplemental Resources/Adjustments Less Expenditures & Transfers	**($2,060,127)**	**$2,930,255**	**($8,108,156)**		**($15,506,184)**		**($17,049,158)**	
Loans To/From Auxiliary Fund	$0	$0	$0	n/a	$0	n/a	$0	n/a
Total Unrestricted Net Assets, Estimated End of Year Balance	$81,291,884	$76,629,979	$62,327,169	-18.7%	$42,520,984	-31.8%	$21,671,827	-49.0%
Total Unrestricted Cash, Estimated Beginning of Year Balance	$91,466,314	$78,304,151	$81,705,001	4.3%	$67,402,191	-17.5%	$47,596,007	-29.4%
Total Unrestricted Cash, Estimated End of Year Balance	$78,304,151	$81,705,001	$67,402,191	-17.5%	$47,596,007	-29.4%	$26,746,849	-43.8%
Annualized FTE Enrollment								
Undergraduate	8,094.03	7,589.39	6,991.44	-7.9%	6,949.76	-0.6%	6,939.70	-0.1%
Graduate	1,321.97	1,306.38	1,270.29	-2.8%	1,333.71	5.0%	1,432.58	7.4%
Total Annualized FTE Enrollment	9,416.00	8,895.77	8,261.73	-7.1%	8,283.47	0.3%	8,372.28	1.1%
FTE of Budgeted Unrestricted Employees, Net of Turnover								
Faculty	589.39	529.39	432.86	-18.2%	428.67	-1.0%	426.71	-0.5%
Nonfaculty	673.70	598.88	538.75	-10.0%	538.73	0.0%	538.78	0.0%
Total FTE of Budgeted Employees	1,263.09	1,128.27	971.61	-13.9%	967.40	-0.4%	965.49	-0.2%
Net Tuition Revenue per FTE Student	$7,331	$6,454	$5,517		$5,539		$6,174	
Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment. Note: this estimate may include aid awarded to graduate students.								

ESTIMATED SUSTAINABILITY METRIC PROJECTIONS BASED ON AGGREGATED DATA; ACTUAL RESULTS WILL VARY.

	Actual	Actual	Estimated	Estimated	Estimated
Fall FTE Student/Fall FTE Faculty Ratio	14.8	15.4	17.2	17.4	17.5
Fall FTE student/Fall FTE faculty (excludes clock hour students and faculty)					
Student/Nonfaculty Ratio	13.5	14.9	15.3	15.4	15.5
Annualized FTE Student/Annualized FTE Nonfaculty					
Annual Operating Margin[1]	-2.4%	-4.5%	n/a	n/a	n/a
Total Annual Revenues less Total Annual Expenses/Total Annual Revenues					
Annual Primary Reserve Ratio[1]	34.9%	34.0%	n/a	n/a	n/a
Estimated End of Year Balance in Expendable Net Assets/Total Expenses before Transfers					
Minimum Reserves Ratio[1]	143	159	n/a	n/a	n/a
*Unrestricted Total Cash*365/Unrestricted Total Operating Expenses (excluding capital and transfers)*					
Viability Ratio	*Ratio cannot be calculated based on level of information provided in this template;*				
Expendable Net Assets/Total Outstanding Debt			*ratio is calculated in annual financial risk assessments.*		
Nonfaculty Costs/Unrestricted Revenues	31.9%	30.1%	29.4%	32.6%	32.9%
Total Unrestricted Nonfaculty Compensation/Total Unrestricted Revenues					

[1] *Ratios are calculated on an annual basis; ratios in the sustainability scorecard use a three-year rolling average. 2020-21 actual results will be available beginning September 2, 2021.*

FY 2022-23 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
Summary of Budget Request

	FY 2019-20 Prior Year	FY 2020-21 Prior Year	FY 2021-22 Current Year	Variance: Prior/Current Amount	Variance: Prior/Current %	FY 2022-23 Request Year	Variance: Request/Current Amount	Variance: Request/Current %	FY 2023-24 Future Year	Variance: Future/Request Amount	Variance: Future/Request %
EDUCATIONAL & GENERAL											
Current Sources											
Tuition & Fees	$123,505,743	$115,932,059	$106,407,400	($9,524,659)	-8.2%	$108,426,420	$2,019,020	1.9%	$111,625,618	$3,199,198	3.0%
Appropriation	56,058,332	56,058,332	53,876,647	(2,181,685)	-3.9%	54,954,180	1,077,533	2.0%	56,053,264	1,099,084	2.0%
Other Revenue	20,995,183	19,639,741	29,761,478	10,121,737	51.5%	14,611,633	(15,149,845)	-50.9%	14,071,059	(540,574)	-3.7%
Total Sources	$200,559,258	$191,630,132	$190,045,525	($1,584,607)	-0.8%	$177,992,233	($12,053,292)	-6.3%	$181,749,941	$3,757,708	2.1%
Current Uses											
Personnel	$153,273,042	$146,282,935	$128,248,568	($18,034,367)	-12.3%	$133,342,828	$5,094,260	4.0%	$135,980,141	$2,637,313	2.0%
Services/Supplies	44,701,328	45,501,336	64,018,984	18,517,648	40.7%	52,504,014	(11,514,970)	-18.0%	53,286,102	782,088	1.5%
Capital and Debt Principal Pymt	3,394,874	2,985,563	3,547,627	562,064	18.8%	3,579,191	31,564	0.9%	3,609,427	30,236	0.8%
Total Uses	$201,369,244	$194,769,834	$195,815,179	$1,045,346	0.5%	$189,426,033	($6,389,146)	-3.3%	$192,875,670	$3,449,637	1.8%
Sources Less Uses	($809,986)	($3,139,702)	($5,769,654)	n/a	n/a	($11,433,800)	n/a	n/a	($11,125,729)	n/a	n/a
AUXILIARY											
Current Sources											
Food Service	$13,437,976	$8,290,058	$9,201,964	$911,906	11.0%	$9,488,606	$286,642	3.1%	$9,733,952	$245,346	2.6%
Housing	8,024,281	9,419,271	9,775,499	356,228	3.8%	10,715,183	939,684	9.6%	9,992,192	(722,991)	-6.7%
Other Revenue	479,808	6,594,083	250,000	(6,344,083)	-96.2%	250,000	0	0.0%	250,000	0	0.0%
Total Sources	$21,942,065	$24,303,412	$19,227,463	(5,075,949)	-20.9%	$20,453,789	$1,226,326	6.4%	$19,976,144	($477,645)	-2.3%
Current Uses											
Personnel	$6,418,845	$5,423,284	$5,033,805	(389,479)	-7.2%	$5,146,654	$112,849	2.2%	$5,208,979	$62,325	1.2%
Services/Supplies	13,767,741	15,435,358	16,365,569	930,211	6.0%	16,865,543	499,974	3.1%	17,535,973	670,430	4.0%
Capital and Debt Principal Pymt	2,387,929	5,444,582	5,936,245	491,663	9.0%	6,063,977	127,732	2.2%	6,204,621	140,644	2.3%
Total Uses	$22,574,515	$26,303,224	$27,335,619	$1,032,395	3.9%	$28,076,174	$740,555	2.7%	$28,949,573	$873,399	3.1%
Sources Less Uses	($632,450)	($1,999,812)	($8,108,156)	n/a	n/a	($7,622,385)	n/a	n/a	($8,973,429)	n/a	n/a
TOTAL UNRESTRICTED											
Current Sources											
Tuition & Fees	$123,505,743	$115,932,059	$106,407,400	($9,524,659)	-8.2%	$108,426,420	$2,019,020	1.9%	$111,625,618	$3,199,198	3.0%
Appropriation	56,058,332	56,058,332	53,876,647	(2,181,685)	-3.9%	54,954,180	1,077,533	2.0%	56,053,264	1,099,084	2.0%
Food Service and Housing	21,462,257	17,709,329	18,977,463	1,268,134	7.2%	20,203,789	1,226,326	6.5%	19,726,144	(477,645)	-2.4%
Other Revenue	21,474,991	26,233,824	30,011,478	3,777,654	14.4%	14,861,633	(15,149,845)	-50.5%	14,321,059	(540,574)	-3.6%
Total Sources	$222,501,323	$215,933,544	$209,272,988	(6,660,556)	-3.1%	$198,446,022	($10,826,966)	-5.2%	$201,726,085	$3,280,063	1.7%
Current Uses											
Personnel	$159,691,887	$151,706,219	$133,282,373	(18,423,846)	-12.1%	$138,489,481	$5,207,109	3.9%	$141,189,119	$2,699,638	1.9%
Services/Supplies	58,469,069	60,936,694	80,384,553	19,447,859	31.9%	69,369,557	(11,014,996)	-13.7%	70,822,075	1,452,518	2.1%
Capital and Debt Principal Pymt	5,782,803	8,430,145	9,483,872	1,053,727	12.5%	9,643,168	159,296	1.7%	9,814,048	170,880	1.8%
Total Uses	$223,943,759	$221,073,058	$223,150,798	$2,077,740	0.9%	$217,502,206	($5,648,591)	-2.5%	$221,825,242	$4,323,036	2.0%
Sources Less Uses	($1,442,436)	($5,139,514)	($13,877,810)	n/a	n/a	($19,056,184)	n/a	n/a	($20,099,157)	n/a	n/a

FY 2022-23 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
Summary of Budget Request

	FY 2019-20 Prior Year	FY 2020-21 Prior Year	FY 2021-22 Current Year	Variance: Prior/Current Amount	Variance: Prior/Current %	FY 2022-23 Request Year	Variance: Request/Current Amount	Variance: Request/Current %	FY 2023-24 Future Year	Variance: Future/Request Amount	Variance: Future/Request %
RESTRICTED											
Current Sources											
Govt. Contracts/Grants	$38,151,497	$37,046,422	$43,179,051	6,132,629	16.6%	$28,771,793	($14,407,258)	-33.4%	$27,905,936	($865,857)	-3.0%
Other Revenue	694,383	2,330,550	1,433,224	(897,326)	-38.5%	1,236,083	(197,141)	-13.8%	821,041	(415,042)	-33.6%
Total Sources	$38,845,880	$39,376,972	$44,612,275	5,235,303	13.3%	$30,007,876	($14,604,399)	-32.7%	$28,726,977	($1,280,899)	-4.3%
Current Uses											
Personnel	$7,010,876	$7,225,655	$7,411,418	185,763	2.6%	$7,603,896	$192,478	2.6%	$7,695,873	$91,977	1.2%
Services/Supplies	31,463,868	30,559,346	36,826,156	6,266,810	20.5%	22,284,592	(14,541,564)	-39.5%	20,976,474	(1,308,118)	-5.9%
Capital and Debt Principal Pymt	368,896	299,162	487,992	188,830	63.1%	232,679	(255,313)	-52.3%	167,921	(64,758)	-27.8%
Total Uses	$38,843,640	$38,084,163	$44,725,566	$6,641,403	17.4%	$30,121,167	($14,604,399)	-32.7%	$28,840,268	($1,280,899)	-4.3%
Sources Less Uses	$2,240	$1,292,809	($113,291)	n/a	n/a	($113,291)	n/a	n/a	($113,291)	n/a	n/a
TOTAL											
Current Sources											
Tuition & Fees	$123,505,743	$115,932,059	$106,407,400	($9,524,659)	-8.2%	$108,426,420	$2,019,020	1.9%	$111,625,618	$3,199,198	3.0%
Appropriation	56,058,332	56,058,332	53,876,647	(2,181,685)	-3.9%	54,954,180	1,077,533	2.0%	56,053,264	1,099,084	2.0%
Food Service and Housing	21,462,257	17,709,329	18,977,463	1,268,134	7.2%	20,203,789	1,226,326	6.5%	19,726,144	(477,645)	-2.4%
Other Revenue	60,320,871	65,610,796	74,623,753	9,012,957	13.7%	44,869,509	(29,754,244)	-39.9%	43,048,036	(1,821,473)	-4.1%
Total Sources	$261,347,203	$255,310,516	$253,885,263	($1,425,253)	-0.6%	$228,453,898	($25,431,365)	-10.0%	$230,453,062	$1,999,164	0.9%
Current Uses											
Personnel	$166,702,763	$158,931,874	$140,693,791	($18,238,083)	-11.5%	$146,093,377	$5,399,587	3.8%	$148,884,992	$2,791,615	1.9%
Services/Supplies	89,932,937	91,496,040	117,210,709	25,714,669	28.1%	91,654,149	(25,556,560)	-21.8%	91,798,549	144,400	0.2%
Capital and Debt Principal Pymt	6,151,699	8,729,307	9,971,864	1,242,557	14.2%	9,875,847	(96,017)	-1.0%	9,981,969	106,122	1.1%
Total Uses	$262,787,399	$259,157,221	$267,876,364	$8,719,143	3.4%	$247,623,373	($20,252,990)	-7.6%	$250,665,510	$3,042,137	1.2%
Sources Less Uses	($1,440,196)	($3,846,705)	($13,991,101)	n/a	n/a	($19,169,475)	n/a	n/a	($20,212,448)	n/a	n/a

FY 2022-23 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
Summary of Budget Request

	FY 2019-20 Prior Year	FY 2020-21 Prior Year	FY 2021-22 Current Year	Variance: Prior/Current Amount	Variance: Prior/Current %	FY 2022-23 Request Year	Variance: Request/Current Amount	Variance: Request/Current %	FY 2023-24 Future Year	Variance: Future/Request Amount	Variance: Future/Request %

Current Uses as % of Sources

	FY 2019-20 Prior Year	FY 2020-21 Prior Year	FY 2021-22 Current Year	FY 2022-23 Request Year	FY 2023-24 Future Year
EDUCATIONAL & GENERAL					
Personnel	76.4%	76.3%	67.5%	74.9%	74.8%
Services/Supplies	22.3%	23.7%	33.7%	29.5%	29.3%
Capital and Debt Principal Pymt	1.7%	1.6%	1.9%	2.0%	2.0%
Total Uses	100.4%	101.6%	103.0%	106.4%	106.1%
AUXILIARY					
Personnel	29.3%	22.3%	26.2%	25.2%	26.1%
Services/Supplies	62.7%	63.5%	85.1%	82.5%	87.8%
Capital and Debt Principal Pymt	10.9%	22.4%	30.9%	29.6%	31.1%
Total Uses	102.9%	108.2%	142.2%	137.3%	144.9%
UNRESTRICTED					
Personnel	79.6%	79.2%	70.1%	77.8%	77.7%
Services/Supplies	29.2%	31.8%	42.3%	39.0%	39.0%
Capital and Debt Principal Pymt	2.9%	4.4%	5.0%	5.4%	5.4%
Total Uses	111.7%	115.4%	117.4%	122.2%	122.0%
RESTRICTED					
Personnel	18.0%	18.3%	16.6%	25.3%	26.8%
Services/Supplies	81.0%	77.6%	82.5%	74.3%	73.0%
Capital	0.9%	0.8%	1.1%	0.8%	0.6%
Total Uses	100.0%	96.7%	100.3%	100.4%	100.4%
TOTAL					
Personnel	63.8%	62.3%	55.4%	63.9%	64.6%
Services/Supplies	34.4%	35.8%	46.2%	40.1%	39.8%
Capital	2.4%	3.4%	3.9%	4.3%	4.3%
Total Uses	100.6%	101.5%	105.5%	108.4%	108.8%

FY 2022-23 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
Edit Checks

Description of Edit Check

1. **Initials for University are filled in on Start Page:** IN — **ok**

2. **Date budget was/will be reviewed by Council of Trustees has been filled in:** 12/9/2021 — **ok**

3. **Date Council of Trustees will Approve University Fee Rates for FY 2022-23 and Tentative Rates for FY 2023-24:** 12/9/2021 — **ok**

4. **Will university will be presenting a tuition pricing proposal in spring 2021:** Undecided — **ok**

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

	FY 2019-20	FY 2020-21
Fall Headcount on Student Profile sheet	10,636	10,067
Fall Headcount on Data sheet	10,636	10,067
Difference	0	0
% Difference	0.0%	0.0%

FY 2019-20 **ok**
FY 2020-21 **ok**

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

	FY 2019-20
FTE Enrollment in Student Profile worksheet	9,416.00
FTE Enrollment in Data & Reference worksheet	9,416.00
Difference	0.00

FY 2019-20 **ok**

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

	FY 2021-22			FY 2022-23			FY 2023-24		
Undergraduate	Revenue FTE	Annualized FTE	% Difference	Revenue FTE	Annualized FTE	% Difference	Revenue FTE	Annualized FTE	% Difference
In-State	7,538	6,537	-13.28%	7,534	6,462	-14.22%	7,469	6,399	-14.32%
Out-of-State*	660	455	-31.13%	731	487	-33.33%	840	540	-35.68%
Graduate									
In-State	916	954	4.20%	968	1,002	3.57%	1,006	1,077	7.02%
Out-of-State	267	316	18.54%	285	332	16.41%	312	356	14.19%

*Minimum tuition allowed to be charged at most universities. Most universities have an out-of-state tuition plan that allows the rate to be higher; some universities have an out-of-state tuition plan that is lower.

8. **Enrollment Comparisons**

Total (Undergraduate & Graduate)	FY 2021-22	FY 2022-23	FY 2023-24
Annualized FTE	8,262	8,283	8,372
Calculated Revenue FTE	9,380	9,517	9,627
Fall Headcount	9,358	9,412	9,555

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

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Total Budgeted Annualized FTE Faculty	629.13	573.27	463.47	459.23	457.25
Instructional Faculty FTE	518.41	461.21	377.32	373.99	372.43
Difference	(110.72)	(112.06)	(86.15)	(85.24)	(84.82)

FY 2019-20 **ok**
FY 2020-21 **ok**
FY 2021-22 **ok**
FY 2022-23 **ok**
FY 2023-24 **ok**

10. **Tuition Revenue**

FY 2022-23 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
Edit Checks

Description of Edit Check					
*The % change in Tuition Revenue should be similar to the cumulative change in enrollment and the tuition rate *.*					
	FY 2021-22	**FY 2022-23**	**FY 2023-24**		
% Change in Enrollment	-7.1%	0.3%	1.1%	**FY 2021-22**	**ok**
% Change in Tuition Revenue	-9.0%	2.0%	2.9%	**FY 2022-23**	**please explain if difference is greater than 1.0%**
Difference	-1.8%	1.8%	1.9%	**FY 2023-24**	**please explain if difference is greater than 1.0%**

*If there is a legitimate reason that these would not match (e.g., alternate pricing structures, significant increase in summer and/or winter session enrollment will increase tuition revenue more than the change in enrollment), please provide an explanation below:

The tuition revenue is based on a per credit basis and not on head count. Therefore, the change in revenue is not based on the change in head count. Also, there are multiple out of state rates for non-resident undergraduate students (145% to 250%). The change in tuition revenue is based on the mix of the rates with corresponding enrollment (credit hours).

FY 2022-23 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
Edit Checks

Description of Edit Check							
11. Utilities							
*The % increase in Utilities should be similar to the Assumptions given.**							
DUE TO COVID PANDEMIC, THIS EDIT CHECK WILL NOT BE USED THIS YEAR.							
12. Loans Between E&G and Auxiliary							
Loans made between the E&G and Auxiliary funds should net to $0.							
FY 2019-20	$0				**FY 2019-20**	**ok**	
FY 2020-21	$0				**FY 2019-20**	**ok**	
FY 2021-22	$0				**FY 2021-22**	**ok**	
FY 2022-23	$0				**FY 2022-23**	**ok**	
FY 2023-24	$0				**FY 2023-24**	**ok**	
13. Transfers to/from E&G Plant Fund							
Total transfers to/from E&G Plant Fund (row 214) should equal total in Transfers Detail section (row 251) of E&G Total Worksheet .							
					FY 2019-20	**ok**	
	FY 2019-20	**FY 2020-21**	**FY 2021-22**	**FY 2021-22**	**FY 2023-24**	**FY 2019-20**	**please correct**
Total Transfers	$635,281	($6,902,887)	$425,000	$750,000	$750,000	**FY 2021-22**	**ok**
Total in Transfers Detail section	$635,281	($3,736,890)	$425,000	$750,000	$750,000	**FY 2022-23**	**ok**
Difference	$0	($3,165,997)	$0	$0	$0	**FY 2023-24**	**ok**
14. Transfers to/from Auxiliary Plant Fund							
Total transfers to/from Auxiliary Plant Fund (row 184) should equal total in Transfers Detail section (row 221) of Aux Worksheet .							
					FY 2019-20	**ok**	
	FY 2018-19	**FY 2019-20**	**FY 2020-21**	**FY 2021-22**	**FY 2022-23**	**FY 2019-20**	**ok**
Total Transfers	($17,590)	($1,166,882)	$0	$0	$0	**FY 2021-22**	**ok**
Total in Transfers Detail section	($17,590)	($1,166,882)	$0	$0	$0	**FY 2022-23**	**ok**
Difference	$0	$0	$0	$0	$0	**FY 2023-24**	**ok**
15. E&G Fund Budgets are balanced (including Transfers to Plant Fund)						**E&G Fund**	
FY 2021-22	$ (0)					**FY 2021-22**	**please correct**
FY 2022-23	$ (12,183,800)					**FY 2022-23**	**please correct**
FY 2023-24	$ (11,875,729)					**FY 2023-24**	**please correct**
16. Auxiliary Fund Budgets are balanced (including Transfers to Plant Fund)						**Auxiliary Fund**	
FY 2021-22	$ (8,108,156)					**FY 2021-22**	**please correct**
FY 2022-23	$ (7,622,385)					**FY 2022-23**	**please correct**
FY 2023-24	$ (8,973,429)					**FY 2023-24**	**please correct**
17. Restricted Fund Budgets are balanced (including Transfers to Plant Fund)						**Restricted Fund**	
FY 2021-22	$ 0					**FY 2021-22**	**ok**
FY 2022-23	$ 0					**FY 2022-23**	**ok**
FY 2023-24	$ 0					**FY 2023-24**	**ok**

does not inlcude adjustments for standards 2020-45

IUP realizes we are submitting the auxiliary budgets unbalanced. We are currenlty reviewing these units and working internally to address the financial situation.

Pennsylvania's State System of Higher Education
Budget Assumptions

Proposed Change in Tuition	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24
Tuition Rates, Instructional Support, and Technology Tuition Fee	2.99%	0.00%	0.00%	0.00%	1.00%	1.00%
University-based Fees	2.99%	0.00%	0.00%	0.00%	1.00%	1.00%

Proposed Change in State Appropriations	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24
State Appropriations	3.30%	2.00%	0.00%	0.00%	2.00%	2.00%

Proposed Salary Increases (reflects fiscal impact of pay adjustments based on timing of each event). Red numbers are provided for projections only, in lieu of any approved adjustments.	FY2018-19	FY2019-20			FY2020-21			FY2021-22			FY2022-23			FY2023-24		
	Pay Adjustments:				Pay Adjustments:			Pay Adjustments:			Pay Adjustments:			Pay Adjustments:		Pay
	Compounded Fiscal Impact	Steps*/ Nonrep Merit	GPI	Compounded Fiscal Impact	Steps*/ Nonrep Merit	GPI	Compounded Fiscal Impact	Steps*/ Nonrep Merit	GPI	Compounded Fiscal Impact	Steps*/ Nonrep Merit	GPI	Compounded Fiscal Impact	Steps*	GPI	Compounded Fiscal Impact
Faculty	3.60%		1.25%	1.25%	2.50%		2.3%	2.5%/1.25%	2.00%	2.8%	5.0%/2.5%	2.50%	3.9%			2.0%
AFSCME	4.36%	1.69%	3.00%	3.80%	2.25%	1.50%	2.9%	1.69%	2.38%	3.2%	1.13%	2.50%	3.8%			2.0%
Nonrepresented *(planning years: merit pool assumption in step column)*	2.19%			0.00%	2.50%		2.5%	2.63%		2.6%	3.96%		4.0%			2.0%
SCUPA	4.29%	1.25%		1.25%		2.00%	2.0%	1.25%	1.75%	3.1%	2.50%	0.50%	3.3%			2.0%
Other																
Coaches (Salary adjustment equates to GPI and merit pool equates to step)	5.17%	1.25%		1.25%		2.50%	2.5%	2.50%	0.50%	3.1%	2.50%	2.00%	4.5%			2.0%
SPFPA	4.60%	1.13%	new pay scale, effective Jan. 2020	1.13%			0.0%			0.0%			0.0%			2.0%
POA	n/a	Police & Patrol - 2.5%; Security Officers - 1.125%	Police & Patrol - new pay scale w/ 5% steps, effective January 2020	2.20%	Police & Patrol - 3.75%; Security Officers - 1.69%	Security Officers: 0.67%	3.3%	Police & Patrol - 5.0%; Security Officers - 2.25%	Security Officers: 2.17%	4.9%	Police & Patrol - 3.75%; Security Officers - 1.125%	Security Officers: 1.67%	3.4%			2.0%
OPEIU	4.36%	1.13%		1.13%		2.29%	2.3%	1.13%	2.04%	3.4%	2.25%	2.46%	4.8%			2.0%
SEIU (Social Workers - formerly PSSU)	4.20%	1.69%	3.00%	3.80%	2.25%	1.50%	3.0%	1.69%	2.38%	3.5%	1.13%	2.50%	3.8%			2.0%
PDA	3.75%	1.13%		1.13%			0.0%			0.0%			0.0%			2.0%

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

Health Care (Full-Time, Employer Rate)	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change
AFSCME, SCUPA, SEIU, and PDA (PEBTF Plan)	2.75%	$486.00	0.00%	$502.00	3.29%	$519.00	3.39%	$536.00	3.28%	$536.00	0.00%
Faculty											
HMO (medical and prescription drug) (UPMC only, eff. 7/1/1	-2.55%	$536.72	0.26%	$536.25	-0.09%	$586.36	4.00%	$621.54	6.00%	$658.83	6.00%
PPO	-7.26%	$480.65	7.83%	$490.61	2.07%	$534.03	4.00%	$566.07	6.00%	$600.04	6.00%
Nonrepresented, Nurses, and SPFPA											
PPO	-7.53%	$479.61	7.70%	$481.89	0.48%	$521.30	4.00%	$552.58	6.00%	$585.73	6.00%
Coaches											
HMO (medical and prescription drug) (UPMC only, eff. 7/1/1	-2.55%	$536.72	0.26%	$536.25	-0.09%	$586.36	4.00%	$621.54	6.00%	$658.83	6.00%
PPO	-7.61%	$593.40	7.70%	$603.42	1.69%	$648.74	4.00%	$687.66	6.00%	$728.92	6.00%
Supplemental Health Care (Health and Welfare)											
Faculty	0.00%	$56.29	0.00%	$56.29	0.00%	$56.29	0.00%	$56.29	0.00%	$56.29	0.00%
Nonrepresented, Coaches, Nurses, and SPFPA	-4.45%	$33.72	5.38%	$32.57	-3.41%	$32.57	4.00%	$34.52	6.00%	$36.60	6.00%
Annuitant Hospitalization											
AFSCME, SEIU, and PDA	59.57%	$288 through 7/5/19; $230 from 7/6/19	-18.59%	$230.00	0.00%	$120.00	-47.83%	$230.00	6.00%	$243.80	6.00%
Faculty, Nonrepresented, SCUPA, Coaches, Nurses, and SPFPA	-2.02%	$194.00	0.00%	$171.00	-11.86%	$163.00	4.00%	$172.78	6.00%	$183.15	6.00%

Pennsylvania's State System of Higher Education
Budget Assumptions

Proposed Change in Tuition	FY2018-19	FY2019-20		FY2020-21		FY2021-22		FY2022-23		FY2023-24	
	FY2018-19	FY2019-20		FY2020-21		FY2021-22		FY2022-23		FY2023-24	
Retirement and Life/Disability Insurance	% Change	Defined Benefit/ Defined Contribution	% Change	Defined Benefit/ Defined Contribution	% Change	Defined Benefit/ Defined Contribution	% Change	Defined Benefit/ Defined Contribution	% Change	Defined Benefit/ Defined Contribution	% Change
TIAA/CREF	0.00%	9.29%	0.00%	9.29%	0.00%	9.29%	0.00%	9.29%	0.00%	9.29%	0.00%
SERS											
Class A	0.58%	28.84%	4.08%	29.48%	2.22%	29.98%	1.70%	30.91%	3.10%	29.75%	-3.74%
Class AA (vast majority of employees)	0.55%	36.04%	4.07%	36.84%	2.22%	37.46%	1.68%	39.37%	5.10%	37.90%	-3.74%
Class A3 & A4 (for employees hired 1/1/11 or later)	0.59%	24.92%	4.09%	25.47%	2.21%	25.90%	1.69%	26.46%	2.16%	25.47%	-3.74%
Class A5 (for employees hired 1/1/19 or later)	N/A	16.93% / 2.25%	4.7% / 0%	17.34% / 2.25%	2.4% / 0%	17.68% / 2.25%	2.0% / 0%	16.48% / 2.25%	2.5% / 0%	17.79% / 2.25%	-4.2% / 0%
Class A6 (for employees hired 1/1/19 or later)	N/A	17.18% / 2.00%	4.6% / 0%	17.59% / 2.00%	2.4% / 0%	17.93% / 2.00%	2.0% / 0%	16.73% / 2.00%	2.4% / 0%	18.04% / 2.00%	-4.1% / 0%
Defined Contribution Plan (for employees hired 1/1/19 or later)	N/A	15.62% / 3.50%	4.9% / 0%	16.06% / 3.50%	2.8% / 0%	16.38% / 3.50%	2.0% / 0%	15.18% / 3.50%	2.7% / 0%	16.51% / 3.50%	-4.5% / 0%
PSERS		Retirement/ HC Premium Assistance/ Defined Contribution		Retirement/ HC Premium Assistance/ Defined Contribution		Total of all Rates (Retirement, HC Prem. Assist. and Defined Contribution)		Total of all Rates (Retirement, HC Prem. Assist. and Defined Contribution)		Total of all Rates (Retirement, HC Prem. Assist. and Defined Contribution)	
All Classes and Plans	2.7% /0%	16.680% / .42% / .09%	2.6% / 1.2% / n/a	16.755% / .41% / .09%	1.4% / 0% / 0%	17.47%	1.20%	17.79%	1.85%	18.02%	1.28%
Life Insurance (per $1,000)											
Monthly Rate	0.0%	$0.2260	0.0%	$0.2260	0.00%	$0.2260	0.0%	$0.2260	0.0%	$0.2260	0.0%
Executive Short-Term Disability Insurance (per $10 of weekly pay)											
Monthly Rate ($27.50/month maximum)	0.0%	$0.1100	0.0%	$0.1100	0.00%	$0.1100	0.0%	$0.1100	0.0%	$0.1100	0.0%
Inflation Factors											
Consumer Price Index (Urban)	2.1%	1.6%		2.3%		2.9%		2.4%		2.3%	
Utilities	3.0%	4.0%		2.3%		2.4%		2.4%		2.5%	
Social Security	% Change	Calendar Yr 2019	% Change	Calendar Yr 2020	% Change	Calendar Yr 2021	% Change	Calendar Yr 2022	% Change	Calendar Yr 2023	% Change
Rate	0.00%	7.65%	0.00%	7.65%	0.00%	7.65%	0.00%	7.65%	0.00%	7.65%	0.00%
Maximum Wage Limit	2.00%	$132,900	2.43%	$137,700	3.61%	$143,400	4.14%	$150,000	4.60%	$155,550	3.70%

Sources: System Benefits Office, Congressional Budget Office

Health Care Detailed Breakdown

Pennsylvania's State System of Higher Education
Budget Assumptions

Proposed Change in Tuition	FY2018-19	FY2019-20		FY2020-21		FY2021-22		FY2022-23		FY2023-24	
Health Care (Employer Rates)	FY2018-19	FY2019-20		FY2020-21		FY2021-22		FY2022-23		FY2023-24	
	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change
AFSCME, SCUPA, SEIU, and PDA Full-Time (PEBTF Plan)	2.75%	$486.00	0.00%	$502.00	3.29%	$519.00	6.79%	$536.00	3.28%	$536.00	0.00%
AFSCME, SCUPA, SEIU, and PDA Part-Time (PEBTF Plan, including Bronze Plan)	2.75%	$243.00	0.00%	$251.00	3.29%	$259.50	6.79%	$268.00	3.28%	$268.00	0.00%
Faculty											
HMO, Full-time	-2.55%	$536.72	0.26%	$536.25	-0.09%	$586.36	9.25%	$621.54	6.00%	$658.83	6.00%
Deposit Rate	-2.55%	*$536.72*	0.26%	*$536.25*	-0.09%	*$586.36*	9.25%	*$621.54*	6.00%	*$658.83*	6.00%
PPO, Full-time	-7.26%	$480.65	7.83%	$490.61	2.07%	$534.03	11.11%	$566.07	6.00%	$600.04	6.00%
Deposit Rate	-7.26%	*$456.62*	7.83%	*$466.08*	2.07%	*$507.33*	11.11%	*$537.77*	6.00%	*$570.03*	6.00%
PPO, Part-time	-7.61%	$252.19	7.70%	$262.06	3.91%	$297.84	18.10%	$315.71	6.00%	$334.65	6.00%
Deposit Rate	-7.60%	*$239.58*	7.70%	*$248.96*	3.91%	*$282.95*	18.10%	*$299.91*	6.00%	*$317.91*	6.00%
PPO Bronze Plan (eff. 7/1/15)	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
Nonrepresented, Nurses, and SPFPA											
PPO, Full-time	-7.53%	$479.61	7.70%	$481.89	0.48%	$521.30	8.69%	$552.58	6.00%	$585.73	6.00%
Deposit Rate	-7.53%	*$455.64*	7.70%	*$457.80*	0.47%	*$495.24*	8.69%	*$524.95*	6.00%	*$556.45*	6.00%
PPO, Part-time	-7.87%	$251.65	7.70%	$261.50	3.91%	$272.85	8.42%	$289.22	6.00%	$306.57	6.00%
Deposit Rate	-7.87%	*$239.07*	7.70%	*$248.43*	3.91%	*$259.21*	8.42%	*$274.75*	6.00%	*$291.24*	6.00%
PPO Bronze Plan (eff. 7/1/15)	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%
Coaches											
HMO, Full-time	#DIV/0!	$536.72	0.26%	$536.25	-0.09%	$586.36	9.25%	$621.54	6.00%	$658.83	6.00%
Deposit Rate	#DIV/0!	*$536.72*	0.26%	*$536.25*	-0.09%	*$586.36*	9.25%	*$621.54*	6.00%	*$658.83*	6.00%
PPO, Full-time	-7.61%	$593.40	7.70%	$603.42	1.69%	$648.74	9.33%	$687.66	6.00%	$728.92	6.00%
Deposit Rate	-7.61%	*$563.73*	7.70%	*$573.25*	1.69%	*$616.31*	9.33%	*$653.28*	6.00%	*$692.48*	6.00%
PPO, Part-time	-7.61%	$296.70	7.70%	$301.71	1.69%	$324.37	9.33%	$343.83	6.00%	$364.46	6.00%
Deposit Rate	-7.60%	*$281.86*	7.70%	*$286.62*	1.69%	*$308.15*	9.33%	*$326.64*	6.00%	*$346.24*	6.00%
PPO Bronze Plan (eff. 7/1/15)	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%

Supplemental Health Care (Health and Welfare)	FY2018-19	FY2019-20		FY2020-21		FY2021-22		FY2022-23		FY2023-24	
	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change
Faculty, Full-time	0.00%	$56.29	0.00%	$56.29	0.00%	$56.29	0.00%	$56.29	0.00%	$56.29	0.00%
Faculty, Part-time (based on workload)	0.00%	$28.15	0.00%	$28.15	0.00%	$28.15	0.00%	$28.15	0.00%	$28.15	0.00%
Nonrepresented, Coaches, Nurses, and SPFPA	-4.45%	$33.72	5.38%	$32.57	-3.41%	$32.57	-3.41%	$34.52	6.00%	$36.60	6.00%
Deposit Rate	0.00%	$33.72	-40.10%	$32.57	-3.41%	$32.57	-3.41%	$34.52	6.00%	$36.60	6.00%

Annuitant Hospitalization Insurance	FY2018-19	FY2019-20		FY2020-21		FY2021-22		FY2022-23		FY2023-24	
	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change	Per Pay Period Rate for 26 Pay Periods	% Change
Faculty, Nonrepresented, SCUPA, Coaches, Nurses, SPFPA, and POA, Full-Time	#DIV/0!	$194.00	0.00%	$171.00	-11.86%	$163.00	-4.68%	$172.78	6.00%	$183.15	6.00%
Deposit Rate	-2.13%	$184.00	0.00%	$163.00	-11.41%	$155.00	-4.91%	$164.30	6.00%	$174.16	6.00%
Faculty, Nonrepresented, SCUPA, Coaches, Nurses, SPFPA, and POA, Part-Time	-51.01%	$97.00	0.00%	$85.50	-11.86%	$81.50	-4.68%	$86.39	6.00%	$91.57	6.00%
Deposit Rate	-51.01%	$92.00	0.00%	$81.50	-11.41%	$77.50	-4.91%	$82.07	5.90%	$86.99	6.00%

Tuition	FY2018-19	FY2019-20			FY2020-21			FY2021-22			FY2022-23			FY2023-24		
	% Change	Rate	$ Change	% Change	Rate	$ Change	% Change	Rate	$ Change	% Change	Rate	$ Change	% Change	Rate	$ Change	% Change
In-State Undergraduate	2.99%	$7,716	$0	0.0%	$7,716	$0	0.0%	$7,716	$0	0.0%	$7,794	$78	1.0%	$7,872	$78	1.0%
Out-of-State Undergraduate																
Maximum Rate	2.99%	$19,290	$0	0.0%	$19,290	$0	0.0%	$19,290	$0	0.0%	$19,484	$194	1.0%	$19,680	$196	1.0%
Minimum Rate	2.99%	$10,032	($1,542)	-13.3%	$10,032	$0	0.0%	$10,032	$0	0.0%	$10,132	$100	1.0%	$10,234	$102	1.0%
In-State Graduate (beginning in FY10-11 tuition is charged per credit)	3.20%	$516	$0	0.0%	$516	$0	0.0%	$516	$0	0.0%	$521	$5	1.0%	$526	$5	1.0%
Out-of-State Graduate (beginning in FY10-11 tuition is charged per credit)	3.20%	$774	$0	0.0%	$774	$0	0.0%	$774	$0	0.0%	$782	$8	1.0%	$790	$8	1.0%
Technology Tuition Fee, for In-State Full-Time Students	3.02%	$478	$0	0.0%	$478	$0	0.0%	$478	$0	0.0%	$483	$5	1.0%	$488	$5	1.0%

Miscellaneous Data

For use in developing the budget.

University Code	Fall Headcount Enrollment						Annualized FTE Enrollment		
	Fall 2019			Fall 2020					
	In-State (Undergrad and Grad)	Out-of-State (Undergrad and Grad)	Total Headcount Enrollment	In-State (Undergrad and Grad)	Out-of-State (Undergrad and Grad)	Total Headcount Enrollment	FY 2020-21 Estimated	FY 2021-22 Estimated	FY 2022-23 Estimated
BL	7,968	721	8,689	7,740	696	8,436	7,830.93	8,062.67	8,377.67
CA	5,693	1,149	6,842	5,899	986	6,885	6,140.00	6,032.00	5,912.00
CH	500	118	618	522	105	627	600.00	631.00	665.00
CL	4,144	559	4,703	3,973	492	4,465	3,839.23	3,617.42	3,617.42
EA	4,953	1,261	6,214	4,727	1,115	5,842	5,301.32	5,307.61	5,350.91
ED	3,848	798	4,646	3,581	738	4,319	3,832.06	3,730.76	3,867.21
IN	9,336	1,300	10,636	9,006	1,061	10,067	9,247.94	9,089.64	9,133.65
KU	7,186	1,013	8,199	6,927	965	7,892	7,076.41	7,076.41	7,147.17
LO	2,934	228	3,162	2,944	219	3,163	2,970.01	2,959.47	3,087.30
MA	1,382	301	1,683	1,476	316	1,792	1,595.65	1,701.95	1,742.69
MI	7,173	644	7,817	6,846	649	7,495	6,668.82	6,668.82	6,668.82
SH	5,636	460	6,096	5,638	492	6,130	5,515.71	5,515.71	5,515.71
SL	7,923	883	8,806	7,906	970	8,876	8,811.77	9,082.76	9,193.05
WE	15,846	1,845	17,691	15,900	1,819	17,719	16,284.20	16,324.45	16,418.73
OC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
System									
Total	84,522	11,280	95,802	83,085	10,623	93,708	85,714.05	85,800.67	86,697.33
Northeastern Integration									13,207.66
Western Integration									13,397
	Source: Office of Advanced Data Analytics' SharePoint site; Reports and Data Tables; Students; Enrollment; Enrollment Census, Fall 2019; Table 4, "Headcount Enrollment by University, Level and Residency, Fall 2019."			Source: Office of Advanced Data Analytics' SharePoint site; Reports and Data Tables; Students; Enrollment; Enrollment Census, Fall 2020; Table 4, "Headcount Enrollment by University, Level and Residency, Fall 2020."			Source: September 2020 CPP submissions (EA, MI, SL, and WE); February 2021 sustainability progress updates (CH, IN, KU, and SH); and June 2021 integrating university updates (BL, CA, CL, ED, LO, MA); includes clock hour students for IUP.		

State Appropriation Allocations

FY 2019-20				FY 2020-21				FY 2021-22				Estimated FY 2022-23				Estimated FY 2023-24			
Base E&G Appropriation	AFRP	Other E&G	TOTAL	Base E&G Appropriation	AFRP	Other E&G	TOTAL	Base E&G Appropriation	AFRP	Other E&G	TOTAL	Base E&G Appropriation	AFRP	Other E&G	TOTAL	Base E&G Appropriation	AFRP	Other E&G	TOTAL
$38,065,855	$339,990	$0	$38,405,845	$38,301,233	$104,612		$38,405,845	$38,997,839	$52,306	$0	$39,050,145	$39,778,842	$52,306	$0	$39,831,148	$40,575,465	$52,306	$0	$40,627,771
33,889,740	291,635	0	34,181,375	34,091,641	89,734		34,181,375	33,365,519	44,867	0	33,410,386	34,033,727	44,867	0	34,078,594	34,715,299	44,867	0	34,760,166
13,385,208	112,459	0	13,497,667	13,463,065	34,602		13,497,667	13,307,552	17,301	0	13,324,853	13,574,049	17,301	0	13,591,350	13,845,876	17,301	0	13,863,177
26,228,119	284,196	0	26,512,315	26,424,870	87,445		26,512,315	26,193,897	43,723	0	26,237,620	26,718,649	43,723	0	26,762,372	27,253,896	43,723	0	27,297,619
28,484,849	258,043	359,494	29,102,386	28,663,494	79,398	300,941	29,043,833	29,044,959	39,699	294,267	29,378,925	29,626,652	39,699	294,100	29,960,451	30,219,979	39,699	293,517	30,553,195
28,230,418	346,092	0	28,576,510	28,470,020	106,490		28,576,510	27,371,610	53,245	0	27,424,855	27,920,107	53,245	0	27,973,352	28,479,574	53,245	0	28,532,819
55,441,992	616,340	0	56,058,332	55,868,689	189,643		56,058,332	53,781,825	94,822	0	53,876,647	54,859,358	94,822	0	54,954,180	55,958,442	94,822	0	56,053,264
37,081,946	328,250	359,494	37,769,690	37,309,196	101,000	300,941	37,711,137	37,151,483	50,500	294,267	37,496,250	37,895,523	50,500	294,100	38,240,123	38,654,443	50,500	293,517	38,998,460
25,559,796	186,558	0	25,746,354	25,688,951	57,403		25,746,354	24,238,018	28,701	0	24,266,719	24,723,352	28,701	0	24,752,053	25,218,393	28,701	0	25,247,094
17,900,559	173,947	0	18,074,506	18,020,984	53,522		18,074,506	17,172,361	26,761	0	17,199,122	17,516,343	26,761	0	17,543,104	17,867,205	26,761	0	17,893,966
34,879,635	328,250	359,494	35,567,379	35,106,885	101,000	300,941	35,508,826	35,664,027	50,500	294,267	36,008,794	36,378,318	50,500	294,100	36,722,918	37,106,894	50,500	293,517	37,450,911
31,061,325	291,635	0	31,352,960	31,263,226	89,734		31,352,960	31,118,167	44,867	0	31,163,034	31,741,428	44,867	0	31,786,295	32,377,154	44,867	0	32,422,021
39,443,678	342,605	0	39,786,283	39,680,866	105,417		39,786,283	41,483,837	52,708	0	41,536,545	42,314,568	52,708	0	42,367,276	43,161,914	52,708	0	43,214,622
58,194,345	0	0	58,194,345	58,194,345	0		58,194,345	62,256,371	0	0	62,256,371	63,501,498	0	0	63,501,498	64,771,528	0	0	64,771,528
4,644,054	N/A	0	4,644,054	4,819,712			4,819,712	4,839,735	N/A	0	4,839,735	4,954,286	-	0	4,954,286	5,072,388	0	0	5,072,388
$472,491,519	$3,900,000	$1,078,481	$477,470,000	$475,367,177	$1,200,000	$902,823	$477,470,000	$475,987,200	$600,000	$882,800	$477,470,000	$485,536,700	$600,000	$882,300	$487,019,000	$495,278,450	$600,000	$880,550	$496,759,000
												$82,018,537	107,768	0	$82,126,305	$83,661,063	107,768	0	83,768,831
												88,672,484	141,834	0	88,814,318	90,448,770	141,834	0	90,590,604

Source: Annual appropriation allocation memos to university presidents.

The FY 2021-22 columns include the university's appropriation allocations approved by the Board of Governors on July 15, 2021. Each subsequent year includes a 2 percent increase in each unive
in allocation to Chincoteague Bay Field Station will be reallocated to universities. Note: Any supplement a university will receive from the one-time SERS credits or other formula transition funds wil

FOR INTEGRATING UNIVERSITY PLANNING PURPOSES ONLY

FOR INTEGRATING UNIVERSITY PLANNING PURPOSES ONLY

Estimated FY 2024-25				Estimated FY 2025-26				SERS Supplement/ Formula Transition Funds				
Base E&G Appropriation	AFRP	Other E&G	TOTAL	Base E&G Appropriation	AFRP	Other E&G	TOTAL	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated
$41,388,020	$52,306	$0	$41,440,326	$42,216,827	$52,306	$0	$42,269,133	$0	$0	$0	$0	$0
35,410,502	44,867	0	$35,455,369	36,119,609	44,867	0	36,164,476	770,989	385,495	192,747	0	0
								172,814	86,407	43,204		
27,799,848	43,723	0	$27,843,571	28,356,719	43,723	0	28,400,442	274,695	137,348	68,674	0	0
								0	0	0		
29,050,230	53,245	0	$29,103,475	29,632,300	53,245	0	29,685,545	1,151,655	575,828	287,914	0	0
								2,181,685	1,090,843	545,421		
								208,213	104,107	52,053		
25,723,335	28,701	0	$25,752,036	26,238,376	28,701	0	26,267,077	1,479,635	739,818	369,909	0	0
18,225,084	26,761	0	$18,251,845	18,590,121	26,761	0	18,616,882	875,384	437,692	218,846	0	0
								0	0	0		
								189,926	94,963	47,482		
								0	0	0		
								0	0	0		
								0	0	0		
$177,597,019	$249,603	$0	$177,846,622	$181,153,952	$249,603	$0	$179,625,088	$7,304,996	$3,652,501	$1,826,250	$0	$0
$85,336,439	107,768	0	85,444,207	$87,045,324	107,768	0	87,153,092	$2,355,019	$1,177,510	$588,755	$0	$0
92,260,581	141,834	0	92,402,415	94,108,629	141,834	0	94,250,463	2,197,339	1,098,671	549,335	-	-

ersity's total appropriation as well as most "off-the-top" items approved by the Board of Governors on July 15, 2021. Reductions l be recorded in a different minor object code and therefore are excluded from these amounts.

Source: FY 2021-22 Appropriation Allocation Memo, July 19, 2021. Each subsequent year includes a 2 percent increase.

FOR INTEGRATING UNIVERSITY PLANNING PURPOSES ONLY

AFRP Debt Service Payments

FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
$144,729	($40,117)	$62,045	($9,739)	$59,036	($6,730)	$61,942	($9,636)	$49,401	$2,905	$51,869	($15,255)
124,146	(34,412)	53,221	(8,354)	50,639	(5,772)	53,132	(8,265)	42,375	2,492	44,492	(13,085)
47,872	(13,270)	20,523	(3,222)	19,527	(2,226)	20,488	(3,187)				
120,979	(33,534)	51,863	(8,140)	49,348	(5,625)	51,777	(8,054)	41,294	2,429	43,357	(12,751)
109,846	(30,448)	47,090	(7,391)	44,807	(5,108)	47,012	(7,313)				
147,327	(40,837)	63,158	(9,913)	60,095	(6,850)	63,053	(9,808)	50,288	2,957	52,800	(15,529)
262,368	(72,725)	112,476	(17,654)	107,021	(12,199)	112,289	(17,467)				
139,732	(38,732)	59,902	(9,402)	56,997	(6,497)	59,803	(9,303)				
79,416	(22,013)	34,045	(5,344)	32,394	(3,693)	33,988	(5,287)	27,107	1,594	28,462	(8,371)
74,047	(20,525)	31,744	(4,983)	30,204	(3,443)	31,691	(4,930)	25,275	1,486	26,538	(7,805)
139,732	(38,732)	59,902	(9,402)	56,997	(6,497)	59,803	(9,303)				
124,146	(34,412)	53,221	(8,354)	50,639	(5,772)	53,132	(8,265)				
145,843	(40,426)	62,522	(9,814)	59,490	(6,782)	62,418	(9,710)				
0	0	0	0	0	0	0	0				
0	0	0	0	0	0	0	0				
$1,660,181	($460,181)	$711,713	($111,713)	$677,194	($77,194)	$710,529	($110,529)	$235,740	$13,863	$247,518	($72,796)
298,192	(82,655)	127,834	(20,066)	121,634	(13,866)	127,621	(19,853)	101,783	5,985	106,868	(31,430)
392,451	(108,782)	168,242	(26,407)	160,082	(18,247)	167,962	(26,127)	133,957	7,878	140,650	(41,366)

Source: AFRP Debt Service Schedule (principal only). Note: the annual interest payments in this schedule will not equal the respective annual amounts in the AFRP debt service schedule due to anticipated interest earnings. The principal portion of the AFRP project(s) should be reflected as a Debt Principal Payment in the Transfer section; the interest should be shown as an Interest Expense.

FOR INTEGRATING UNIVERSITY PLANNING PURPOSES ONLY

Bond Debt Service Payments, as of June 30, 2021

FY 2021-22		FY2022-23		FY 2023-24		FY 2024-25		FY 2025-26	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
$6,698,087	$3,873,520	$6,829,825	$3,591,907	$6,716,152	$3,309,685	$6,107,680	$3,020,184	$6,210,811	$2,758,807
7,934,338	4,954,957	7,953,910	4,653,772	7,714,421	4,348,708	8,702,901	4,054,919	9,062,329	3,707,300
2,419,732	395,933	2,525,802	274,946	2,686,493	148,656				
780,359	137,161	562,198	109,485	578,955	92,914	597,521	74,761	617,896	54,929
5,625,265	2,777,318	4,577,773	2,530,135	4,704,953	2,327,088				
4,934,236	4,418,026	5,021,918	4,180,900	4,932,153	3,942,519	5,064,370	3,695,911	4,611,387	3,442,693
4,294,945	1,577,979	4,174,119	1,417,656	3,315,635	1,262,343				
3,848,645	3,122,167	5,482,053	2,929,735	5,230,301	2,655,633				
2,879,520	1,594,178	2,773,095	1,459,194	2,922,640	1,329,326	1,749,816	1,191,792	1,827,030	1,112,443
3,461,271	3,133,183	3,412,552	2,973,019	3,316,460	2,808,149	2,220,382	2,642,326	2,332,317	2,531,307
8,625,064	5,271,685	8,881,787	5,084,114	9,115,106	4,784,226				
6,302,652	6,050,120	6,670,651	5,843,403	7,014,957	5,618,681				
3,518,334	1,879,090	3,768,909	1,723,739	3,590,320	1,555,690				
5,231,692	3,826,961	4,531,190	3,609,663	4,136,509	3,436,432				
122,482	12,570	128,913	6,446	0	0				
45,803,378	23,003,217	48,740,305	19,871,990	55,919,944	19,055,696				
$112,480,000	$66,028,066	$116,035,000	$60,260,103	$121,895,000	$56,675,746	$24,442,669	$14,679,892	$24,661,770	$13,607,478
13,038,878	8,600,882	13,015,472	8,024,120	12,955,252	7,447,160	10,077,878	6,854,301	10,370,157	6,402,556
13,648,933	9,510,144	13,538,026	8,944,156	13,225,529	8,384,141	14,364,791	7,825,591	14,291,613	7,204,922

Source: Treasury Office, Debt Service Payments as of June 30, 2021.

Shared Services Budgets											
FY 21-22 Anticipated Payments				FY 2022-23 Projected Payments				FY 2023-24 Projected Payments			
Consolidated University Operations	Mandatory System Contracts	Other Shared Services	Anticipated Payments for System-wide Services	Consolidated University Operations	Mandatory System Contracts	Other Shared Services	Projected Payments for System-wide Services	Consolidated University Operations	Mandatory System Contracts	Other Shared Services	Projected Payments for System-wide Services
$573,859	$577,186	$1,154,830	$2,305,875	$579,598	$582,958	$1,166,378	$2,328,934	$585,394	$588,788	$1,178,042	$2,352,224
465,214	438,308	857,263	1760785	469,866	442,691	865,836	1778393	474,565	447,118	874,494	1796177
273,488	161,690	169,903	605081	276,223	163,307	171,602	611132	278,985	164,940	173,318	617243
425,975	340,442	604,141	1370558	430,235	343,846	610,182	1384263	434,537	347,284	616,284	1398105
448,622	424,417	810,426	1683465	453,108	428,661	818,530	1700299	457,639	432,948	826,715	1717302
427,471	381,980	606,850	1416301	431,746	385,800	612,919	1430465	436,063	389,658	619,048	1444769
657,896	673,392	1,268,110	2599398	664,475	680,126	1,280,791	2625392	671,120	686,927	1,293,599	2651646
528,248	528,228	1,060,253	2116729	533,530	533,510	1,070,856	2137896	538,865	538,845	1,081,565	2159275
399,690	317,712	499,496	1216898	403,687	320,889	504,491	1229067	407,724	324,098	509,536	1241358
341,548	235,163	326,860	903571	344,963	237,515	330,129	912607	348,413	239,890	333,430	921733
540,235	464,062	983,900	1988197	545,637	468,703	993,739	2008079	551,093	473,390	1,003,676	2028159
497,872	441,813	841,608	1781293	502,851	446,231	850,024	1799106	507,880	450,693	858,524	1817097
555,998	513,562	1,238,786	2308346	561,558	518,698	1,251,174	2331430	567,174	523,885	1,263,686	2354745
772,273	816,545	2,259,472	3848290	779,996	824,710	2,282,067	3886773	787,796	832,957	2,304,888	3925641
80935	54253	156615	291803	81744	54796	158181	294721	82561	55344	159763	297668
$6,989,324	$6,368,753	$12,838,513	$26,196,590	$7,059,217	$6,432,441	$12,966,899	$26,458,557	$7,129,809	$6,496,765	$13,096,568	$26,723,142
1,315,097	1,130,061	1,981,186	4426344	1,328,248	1,141,362	2,000,998	4470608	1,341,531	1,152,776	2,021,008	4515315
1318660	1160730	2068254	4547644	1331847	1172337	2088937	4593121	1345165	1184060	2109826	4639051

Source: FY 2021-22 Shared Services Budget. Each subsequent year includes a 1 percent increase to reflect mandatory cost increases presented in Assumptions tab. Final shared services budget may result in different costs.

FOR INTEGRATING UNIVERSITY PLANNING PURPOSES ONLY

FY 2024-25 Projected Payments				FY 2025-26 Projected Payments			
Consolidated University Operations	Mandatory System Contracts	Other Shared Services	Projected Payments for System-wide Services	Consolidated University Operations	Mandatory System Contracts	Other Shared Services	Projected Payments for System-wide Services
$591,248	$594,676	$1,189,822	$2,375,746	$597,160	$600,623	$1,201,720	$2,399,503
479,311	451,589	883,239	1814139	484,104	456,105	892,071	1832280
438,882	350,757	622,447	1412086	443,271	354,265	628,671	1426207
440,424	393,555	625,238	1459217	444,828	397,491	631,490	1473809
411,801	327,339	514,631	1253771	415,919	330,612	519,777	1266308
351,897	242,289	336,764	930950	355,416	244,712	340,132	940260
$2,713,563	$2,360,205	$4,172,141	$9,245,909	$2,740,698	$2,383,808	$4,213,861	$9,338,367
1,354,946	1,164,304	2,041,217	4560467	1,368,495	1,175,947	2,061,629	4606071
1358617	1195901	2130924	4685442	1372203	1207861	2152232	4732296

CARES Act Funds						CRRSAA Funds					ARPA Funds		
Emergency Aid for Students from HEERF	Institutional Share from HEERF	Strengthening Institutions Program (SIP) and HBCUs from HEERF	State Appropriated Coronavirus Relief Funds from Title V	GEERF Grants Awarded by PDE	Total Coronavirus Funds Allocated	Emergency Aid for Students from HEERF	Institutional Share from HEERF	Strengthening Institutions Program (SIP) and HBCUs from HEERF	GEERF Grants Awarded by PDE	Total Coronavirus Funds Allocated	Emergency Aid for Students from HEERF	Institutional Share from HEERF	Total Coronavirus Funds Allocated
$3,953,393	$3,953,392	$0	$2,720,924	$299,308	$10,927,017	$3,953,393	$8,184,010	$0	$459,419	$12,596,822	$10,668,504	$10,625,237	$21,293,741
2,156,294	2,156,293	211,114	2,142,544	268,455	6,934,700	2,156,294	5,254,444	308,198	312,265	8,031,201	6,864,754	6,308,341	13,173,095
331,808	331,807	975,252	193,525	750,000	2,582,392	331,808	713,006	1,543,439	126,668	2,714,921	921,784	916,348	1,838,132
1,612,138	1,612,137	157,670	1,472,726	232,654	5,087,325	1,612,138	3,776,172	224,812	224,600	5,837,722	4,932,944	4,624,749	9,557,693
3,234,662	3,234,661	315,825	1,945,888	270,085	9,001,121	3,234,662	7,012,132	434,935	418,050	11,099,779	9,000,698	8,985,716	17,986,414
2,090,843	2,090,842	204,735	1,454,876	239,640	6,080,936	2,090,843	4,355,620	273,916	259,884	6,980,263	5,675,241	5,649,132	11,324,373
5,025,231	5,025,230	493,092	3,330,619	357,986	14,232,158	5,025,231	10,316,996	654,951	615,923	16,613,101	13,508,299	13,426,046	26,934,345
3,712,483	3,712,483	0	2,567,483	285,337	#VALUE!	3,712,483	7,821,419	0	439,064	11,972,966	9,916,807	9,793,567	19,710,374
1,697,923	1,697,922	166,045	990,167	214,433	4,766,490	1,697,923	3,485,923	219,511	208,009	5,611,366	4,555,823	4,482,729	9,038,552
966,059	966,058	93,901	527,025	180,845	2,733,888	966,059	2,065,982	126,975	123,104	3,282,120	2,665,108	2,606,743	5,271,851
2,808,651	2,808,650	0	2,447,861	257,220	8,322,382	2,808,651	6,280,623	0	352,570	9,441,844	8,013,094	7,870,697	15,883,791
2,718,100	2,718,100	0	1,908,937	237,893	7,583,030	2,718,100	5,758,335	0	323,251	8,799,686	7,466,136	7,456,853	14,922,989
3,677,035	3,677,034	0	2,757,562	279,981	10,391,612	3,677,035	7,608,023	0	427,085	11,712,143	9,997,567	9,893,205	19,890,772
5,996,058	5,996,057	0	5,539,863	353,678	17,885,656	5,996,058	12,649,750	0	710,108	19,355,916	16,435,339	16,366,168	32,801,507
0	0	0	0	0	0	0	0	0	0	0	0	0	0
$39,980,678	$39,980,666	$2,617,634	$30,000,000	$4,227,515	#VALUE!	$39,980,678	$85,282,435	$3,786,737	$5,000,000	$134,049,850	$110,622,098	$109,005,531	$219,627,629
6,617,375	6,617,372	259,946	4,238,116	694,586	18,427,395	6,617,375	13,735,915	346,486	790,532	21,490,308	17,889,435	17,714,709	35,604,144
5,859,275	5,859,272	573,519	5,070,146	740,749	18,102,961	5,859,275	13,386,236	806,926	796,749	20,849,186	17,472,939	16,582,222	34,055,161
HEERF = Higher Education Emergency Relief Funds. Source: US Department of Education website for funds from HEERF (see link below) and Acts 2 and 2A-2020 from Commonwealth of Pennsylvania for Coronavirus Relief Funds. **GEERF = Governor's Education Emergency Relief Funds. Source: See second link below for overview of funds. See PDE's site for Pennsylvania's allocation to universities and guidelines.**						HEERF = Higher Education Emergency Relief Funds. Source: US Department of Education website for funds from HEERF (see link below) and Act 1-2021 from Commonwealth of Pennsylvania for Coronavirus Relief Funds. **GEERF = Governor's Education Emergency Relief Funds. Source: See second link below for overview of funds. See PDE's site for Pennsylvania's allocation to State System and guidelines.**					HEERF = Higher Education Emergency Relief Funds. Source: US Department of Education website for funds from HEERF (see link below).		
https://www2.ed.gov/about/offices/list/ope/caresact.html						https://www2.ed.gov/about/offices/list/ope/crrsaa.html					https://www2.ed.gov/about/offices/list/ope/caresact.html		

Student Success

Enrollment

Student Outcomes

Annualized FTE Enrollment				Credit Completion Ratio							Second-Year Persistence Rate, First-Time, Full-Time Bachelor Degree Seeking							Six-Year Graduation Rate, First-Time, Full-Time Bachelor Degree Seeking						
2016-17	2017-18	2018-19	2019-20	2016	2017	2018	2019	2020	2021	2022	2016	2017	2018	2019	2020	2021	2022	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Historical data				Historical data					Original University Projections January 2020		Historical data					September 2020 CPP Submissions - For Reference Only		Historical data				September 2020 CPP Submissions For Reference Only		
9,162.00	8,773.51	8,345.61	8,130.90	89.5%	89.3%	89.1%	88.1%	87.9%	87.9%	87.7%	75.5%	73.5%	72.2%	74.0%	77.1%	76.0%	77.0%	58.0%	59.6%	59.9%	57.5%	58.0%	58.6%	59.1%
7,193.76	7,011.89	6,607.44	6,214.86	89.9%	86.2%	87.9%	88.1%	85.8%	89.1%	89.6%	72.3%	73.4%	71.4%	72.5%	70.0%	n/a	n/a	54.7%	54.1%	50.0%	50.4%	51.4%	50.5%	50.7%
746.50	688.93	449.56	567.43	84.1%	81.2%	79.0%	78.3%	0.0%	n/a	n/a	65.0%	55.8%	36.9%	70.3%	56.3%	n/a	n/a	25.6%	15.2%	26.2%	27.1%	n/a	n/a	n/a
4,608.27	4,473.03	4,111.53	3,988.18	89.5%	89.6%	89.4%	89.8%	87.7%	89.7%	89.7%	73.9%	74.1%	73.5%	74.7%	77.2%	77.0%	78.0%	51.6%	55.9%	53.9%	56.5%	58.1%	59.5%	61.0%
6,419.15	6,322.87	6,064.96	5,707.97	86.6%	84.3%	86.5%	86.7%	0.6%	87.0%	87.2%	72.1%	69.8%	69.5%	67.0%	71.1%	70.0%	72.0%	48.1%	49.8%	52.2%	50.4%	50.2%	50.6%	51.1%
5,561.21	5,094.10	4,508.88	4,389.93	84.6%	86.8%	88.9%	89.4%	87.8%	90.5%	91.0%	69.9%	66.0%	73.3%	71.3%	74.1%	75.0%	75.0%	47.9%	51.9%	49.0%	50.0%	50.0%	50.3%	50.6%
12,107.31	11,492.79	10,428.58	9,416.00	87.2%	88.1%	87.3%	87.9%	87.4%	87.5%	87.5%	74.6%	71.6%	70.6%	72.3%	72.1%	72.7%	72.9%	55.9%	55.8%	55.6%	54.4%	55.8%	55.8%	55.8%
7,902.55	7,541.74	7,601.04	7,259.60	89.0%	88.8%	88.6%	89.1%	86.0%	88.9%	89.0%	72.9%	73.7%	74.4%	74.2%	77.4%	76.2%	77.2%	53.1%	54.6%	54.1%	52.1%	54.3%	54.2%	54.2%
4,098.46	3,694.53	3,326.34	3,037.97	88.1%	88.4%	88.7%	90.0%	87.9%	n/a	n/a	73.1%	70.2%	64.6%	67.5%	73.2%	n/a	n/a	54.8%	54.1%	53.7%	50.6%	n/a	n/a	n/a
2,007.05	1,720.92	1,516.93	1,589.39	89.6%	89.7%	87.9%	88.0%	83.5%	89.1%	89.1%	72.1%	70.8%	71.5%	73.0%	78.4%	73.0%	73.0%	55.1%	50.7%	53.8%	56.6%	55.0%	57.0%	59.0%
7,068.54	6,934.64	6,917.31	6,960.13	90.9%	90.1%	90.1%	90.9%	87.9%	90.6%	90.6%	77.3%	77.4%	75.0%	77.4%	75.5%	77.4%	77.4%	61.7%	60.1%	56.5%	56.3%	56.5%	57.0%	57.0%
6,356.47	5,878.93	5,731.83	5,515.70	90.1%	90.5%	89.5%	88.7%	85.6%	90.0%	90.1%	74.4%	70.7%	72.3%	75.0%	77.4%	75.0%	75.0%	51.5%	52.6%	58.4%	51.4%	56.6%	57.9%	59.3%
9,049.10	9,061.77	8,989.00	9,028.99	91.0%	90.4%	90.3%	91.1%	89.5%	90.8%	90.8%	82.6%	81.1%	80.9%	83.3%	82.8%	81.7%	82.7%	66.1%	66.6%	67.8%	69.0%	68.4%	67.3%	65.3%
15,569.27	15,851.92	15,994.40	16,166.29	92.0%	91.7%	91.4%	91.2%	88.7%	91.3%	91.4%	85.8%	85.1%	84.6%	85.5%	85.0%	85.2%	85.5%	72.6%	74.7%	76.7%	75.4%	71.2%	70.1%	70.5%
97,849.64	94,541.57	90,593.41	87,973.34	89.3%	89.0%	89.1%	89.3%	81.2%			78.0%	76.6%	74.2%	76.1%	78.5%			59.9%	60.5%	60.8%	59.9%			
15,267.51	14,188.96	13,188.88	12,758.26	89.1%	89.1%	88.9%	88.5%	87.3%			74.6%	72.4%	70.2%	72.4%	76.5%			56.6%	56.7%	57.4%	55.7%			
17,363.24	16,579.02	15,227.85	14,592.97	88.0%	87.4%	88.7%	89.0%	86.9%			71.9%	71.3%	72.6%	72.9%	73.5%			51.0%	53.9%	50.9%	52.0%			
Source: Student Data Warehouse, End of 15th day of classes for fall and spring, end of term for summers and winter. Note: Clock hour students for Indiana University are included.				Source: State System Student Data Warehouse, Final data for fall End of Term. Total semester credits completed divided by total semester credits attempted. Note: Trends resulting in a negative number are displayed as a zero value.							Source:					Source: September 2020 CPP Submissions		Source: State System Student Data Warehouse, Final data. Completions between September 1 and August 31st of the next year.					

Board Affirmed Metrics

Student Support Ratios

Six-Year Graduation Rate, All Entering Full-Time Bachelor Degree Seeking (Full-Time, Part-Time, New FT, New Transfer)						
2015-16	2016-17	2017-18	2018-19	2020-21	2021-22	2022-23
Historical data				September 2020 CPP Submissions - For Reference Only		
58.8%	60.4%	61.1%	58.5%	59.7%	60.3%	60.8%
56.5%	58.1%	54.9%	55.8%	56.3%	56.3%	55.8%
28.1%	22.1%	28.7%	32.0%	n/a	n/a	n/a
51.5%	55.5%	53.2%	55.4%	57.2%	58.7%	60.2%
49.8%	52.5%	52.9%	52.8%	52.9%	53.4%	53.9%
48.3%	51.6%	48.9%	50.4%	50.0%	50.3%	50.6%
56.6%	57.4%	56.8%	56.4%	57.0%	57.0%	57.0%
55.3%	57.2%	56.9%	54.5%	57.2%	56.9%	56.9%
55.5%	55.5%	53.9%	50.8%	n/a	n/a	n/a
55.2%	54.9%	54.4%	57.7%	55.0%	55.0%	55.0%
60.4%	58.6%	57.6%	56.8%	56.6%	57.5%	57.5%
53.6%	54.3%	59.7%	53.9%	54.4%	55.2%	56.0%
65.8%	66.5%	67.1%	68.2%	67.8%	66.5%	67.5%
73.0%	74.0%	74.3%	75.0%	72.7%	72.5%	72.8%
60.4%	61.2%	61.2%	60.9%			
57.3%	58.0%	58.2%	56.4%			
52.1%	55.1%	52.6%	54.1%			
Source: State System Student Data Warehouse, Final data. Fall cohort, completions between September 1 and August 31st of the next year.				Source: September 2020 CPP submissions		

Fall FTE Student/Fall FTE Faculty Ratio								Annualized FTE Student/ Annualized FTE Nonfaculty Ratio						
2010-11	2016	2017	2018	2019	2020	2021	2022	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Historical data						September 2020 CPP Submissions - For Reference Only		Historical data				September 2020 CPP Submissions - For Reference Only		
19.8	19.1	17.6	17.3	17.9	18.5	19.2	19.7	16.0	15.2	14.7	14.7	15.0	17.0	17.4
25.4	19.3	19.7	17.6	17.1	18.7	n/a	n/a	17.8	17.4	16.2	16.0	n/a	n/a	n/a
15.4	11.1	11.1	10.7	13.3	14.3	16.3	9.7	9.3	10.5	8.5	10.1	8.7	9.2	9.7
18.9	16.8	16.7	15.6	14.5	15.6	19.3	19.8	14.3	13.9	12.7	12.5	12.9	14.6	15.0
18.9	20.0	20.3	19.4	19.0	20.7	n/a	n/a	16.4	16.9	16.7	15.7	n/a	n/a	n/a
18.1	16.5	15.8	13.9	13.2	13.7	18.1	19.4	15.8	14.9	13.1	13.5	15.0	19.9	21.2
19.2	17.0	16.9	15.8	14.8	15.4	19.2	19.3	16.6	16.2	14.4	13.5	15.6	17.7	17.8
20.4	17.6	17.6	17.1	16.7	17.4	18.4	20.4	16.1	15.7	15.6	16.5	16.2	16.3	16.5
19.2	17.2	15.8	14.8	13.9	14.2	n/a	n/a	14.3	13.4	11.8	10.7	n/a	n/a	n/a
16.2	14.3	13.0	12.0	13.0	14.2	15.7	18.7	10.4	9.8	8.6	9.0	9.1	11.3	15.5
20.4	17.6	17.3	17.2	17.3	17.8	20.2	20.2	13.7	13.7	13.6	13.9	13.4	12.7	12.7
19.0	18.0	16.5	15.3	15.0	16.3	18.8	18.8	15.1	13.7	13.3	13.3	15.3	16.8	16.9
20.7	20.4	19.9	19.7	18.7	19.8	19.2	19.4	20.0	19.3	19.0	19.1	18.4	18.8	19.1
17.8	17.8	17.8	17.9	18.0	18.4	18.0	18.1	19.0	18.8	18.5	19.0	19.4	18.7	18.8
n/a						n/a	n/a					n/a	n/a	n/a
19.4	17.9	17.5	16.8	16.5	17.3	18.4		16.2	15.8	15.1	15.1	13.5	13.7	14.1
	17.7	16.4	15.8	16.1	16.6			14.5	13.8	12.8	12.6			
	17.6	17.5	15.8	15.0	16.1			16.1	15.5	14.2	14.1			
Source: SAP Business Warehouse						Source:September 2020 CPP Submissions		Source: SAP Business Warehouse				Source: September 2020 CPP submissions		

University Success

University Financial Strength

Annual Operating Margin				Annual Primary Reserve Ratio				Minimum Reserves Ratio				Viability Ratio			
2016-17	2017-18	2018-19	2019-20	2016-17	2017-18	2018-19	2019-20	2016-17	2017-18	2018-19	2019-20	2016-17	2017-18	2018-19	2019-20
Historical data				Historical data				Historical data				Historical data			
5.7%	-0.4%	-0.3%	-2.1%	50.7%	44.5%	40.3%	36.4%	247	216	193	191	0.7	0.7	0.7	0.6
-0.1%	-0.6%	-2.4%	-3.0%	19.0%	19.7%	17.9%	16.8%	92	119	114	114	0.2	0.2	0.2	0.2
-20.7%	-13.0%	-70.9%	54.5%	-48.4%	-59.6%	-120.2%	0.2%	49	60	87	90	(0.5)	(0.5)	(0.8)	0.0
-0.8%	-2.3%	-6.4%	-3.5%	12.3%	13.2%	9.9%	7.2%	56	59	44	39	1.6	1.8	1.6	0.1
7.2%	6.9%	5.9%	3.4%	59.8%	58.4%	55.4%	57.7%	280	284	267	290	1.6	1.8	2.0	2.4
-0.1%	-3.3%	-9.8%	-13.3%	43.3%	37.9%	31.2%	20.9%	173	154	118	81	0.4	0.3	0.3	0.2
3.0%	1.6%	-1.9%	-2.4%	39.1%	40.1%	36.2%	34.9%	172	172	155	143	1.7	1.7	1.7	1.7
-5.8%	-5.1%	-3.2%	-3.5%	39.8%	32.9%	30.4%	33.2%	207	176	169	189	0.6	0.5	0.5	0.6
2.8%	0.8%	-4.3%	-7.0%	68.1%	69.7%	64.5%	61.2%	311	318	297	282	1.1	1.2	1.1	1.1
-5.8%	-6.8%	-12.6%	-26.3%	22.4%	20.9%	11.6%	-9.3%	119	110	67	19	0.1	0.1	0.1	(0.1)
0.6%	1.7%	0.7%	-2.0%	42.8%	41.7%	41.4%	40.7%	168	154	150	114	1.1	1.2	1.3	1.4
-0.1%	-4.3%	-7.4%	-11.0%	50.2%	47.7%	38.0%	29.6%	222	215	185	156	1.6	1.6	0.3	0.3
3.5%	3.2%	3.7%	4.2%	48.0%	47.7%	47.8%	46.8%	266	250	244	251	1.3	1.2	1.3	1.4
4.1%	3.7%	4.5%	1.1%	67.7%	62.5%	59.3%	54.5%	310	298	347	318	3.4	3.1	1.6	1.5
1.3%	0.1%	-1.7%	-1.0%	43.5%	41.2%	37.3%	36.1%	209.6447	202.0876	196.7941	185.5595	0.8	0.8	0.6	0.6
3.0%	-1.1%	-3.2%	-6.8%	50.4%	47.2%	41.9%	35.3%	242	226	200	186	0.6	0.6	0.5	0.5
-0.3%	-1.9%	-5.8%	-6.2%	25.2%	23.8%	19.9%	15.2%	109.6884	113.7589	95.57094	81.69683	0.3	0.3	0.2	0.2

Source: SAP Business Warehouse

Student Affordability

Average Unmet Need

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Historical data				September 2020 CPP Submissions For Reference Only		
$10,256	$10,758	$11,223	$10,535	$12,106	$12,553	$12,999
$11,415	$11,748	$12,061	$11,792	n/a	n/a	n/a
$11,990	$11,352	$9,975	$9,385	$11,853	$11,853	$11,853
$12,749	$12,757	$11,480	$12,190	$12,393	$12,641	$12,894
$10,582	$11,865	$18,823	$14,474	$11,521	$11,751	$11,986
$13,617	$12,873	$13,568	$14,092	$12,396	$12,414	$12,433
$12,470	$12,546	$13,150	$11,812	$13,895	$14,378	$14,878
$11,167	$12,214	$12,651	$12,521	$12,538	$12,646	$12,754
$11,597	$15,820	$13,659	$13,215	$12,640	$12,260	$11,679
$12,590	$13,556	$13,733	$8,979	$9,158	$9,698	$9,899
$11,845	$12,446	$13,240	$12,405	$13,266	$13,656	$14,062
$10,666	$11,901	$12,109	$11,486	$12,276	$12,618	$12,965
$9,135	$9,630	$9,974	$9,151	$9,174	$9,196	$9,219
$10,046	$10,100	$10,659	$10,675	$1,656	$10,870	$10,979
$11,172	$11,749	$12,381	$11,569			
$10,930	$12,458	$12,133	$10,971			
$12,511	$12,393	$12,283	$12,529			

Source: State System Student Data Warehouse, Final fall 15th day enrolled students, Final reconciled fall and spring financial aid and ISIR.
Note: Excludes students who did not file a FAFSA

Source: September 2020 CPP Submissions

Average Net Price

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Historical data				September 2020 CPP Submissions For Reference Only		
$13,625	$14,471	$15,183	$12,708	$16,491	$17,797	$18,654
$13,883	$13,438	$13,273	$10,938	n/a	n/a	n/a
$8,343	$7,732	$6,099	$6,687	$7,347	$7,347	$7,347
$14,428	$13,807	$15,329	$14,781	$14,385	$14,673	$14,966
n/a	$11,065	$11,021	$15,010	$11,957	$11,956	$11,900
$13,286	$13,811	$14,661	$12,686	$14,368	$14,425	$14,483
$15,771	$16,757	$17,476	$17,317	$19,326	$20,267	$21,253
$14,131	$14,418	$14,714	$15,002	$15,066	$15,282	$15,498
$13,522	$13,956	$14,849	$12,545	$11,479	$11,199	$10,770
$15,587	$15,280	$14,821	$10,259	$6,273	$12,425	$12,798
$18,149	$18,442	$19,006	$16,131	$15,702	$16,173	$16,658
$17,159	$17,400	$17,485	$14,248	$12,276	$12,618	$12,965
$13,569	$13,979	$14,117	$11,558	$14,384	$14,656	$14,933
$10,504	$10,766	$12,481	$12,765	$12,598	$12,724	$12,851
$14,060	$14,130	$14,720	$13,653			
$14,000	$14,580	$15,089	$12,181			
$13,883	$13,706	$14,446	$12,929			

Source: State System Student Data Warehouse, Final fall 15th day enrolled students, Final reconciled fall and spring financial aid and ISIR.
Note: East Stroudsburg data for 2016-17 not available due to all students for Fall 2016

Source: September 2020 CPP Submissions

Private Giving

Total Funds Raised

2016-17	2017-18	2018-19
Historical data		
$11,071,214	$6,230,254	$6,497,410
$2,757,210	$6,506,567	$6,366,167
$0	$0	$1,595,246
$1,423,741	$2,445,454	$2,095,971
$2,737,135	$1,922,332	$4,182,770
$4,089,370	$3,053,634	
$4,187,535	$8,086,621	$6,013,577
$4,895,934	$3,256,881	$3,207,283
$2,267,989	$2,743,491	$1,654,214
$779,711	$498,642	$721,953
$8,010,089	$6,425,497	$4,572,084
$5,314,456	$5,980,951	$5,738,924
$2,704,806	$2,951,525	$3,164,480
$5,066,601	$6,546,761	$7,248,525
$55,305,791	$56,648,610	$56,648,610
$14,118,914	$9,472,387	$8,873,577
$8,270,321	$12,005,655	$8,462,138

Source: For 2016-17 and 2017-18, Voluntary Support of Education, Council for Aid to Education, Outright Gifts Only. For 2018-19, BAM tab of CPPs submited by universities in September 2020.

University Code	5-Year Average Turnover Rates in E&G Personnel Costs					
	Faculty	AFSCME	Nonrepresented	SCUPA	Other*	Total
BL	-4.1%	-6.5%	-8.3%	-7.1%	-9.7%	-5.6%
CA	-0.3%	-9.0%	-1.9%	-4.5%	-7.8%	-2.8%
CH	4.9%	-15.1%	-15.4%	7.3%	-2.0%	-2.9%
CL	1.5%	-6.8%	-6.6%	-2.6%	-10.0%	-2.3%
EA	-0.8%	-9.9%	-11.8%	-8.8%	0.0%	-4.5%
ED	-1.8%	-7.7%	-5.5%	-3.8%	-3.7%	-3.6%
IN	-1.7%	-3.8%	-0.8%	0.6%	-2.8%	-2.0%
KU	-2.7%	-8.2%	-10.0%	-3.9%	-0.6%	-4.6%
LO	-3.5%	-3.1%	-0.6%	-0.8%	-5.4%	-3.3%
MA	-7.8%	-9.8%	-15.7%	-5.5%	-21.0%	-10.7%
MI	-1.9%	-5.8%	-4.3%	-2.0%	-4.3%	-3.2%
SH	1.0%	-3.6%	-1.0%	1.4%	-1.1%	-0.3%
SL	-3.8%	-7.6%	-7.4%	-4.4%	-5.8%	-5.2%
WE	-0.3%	-4.7%	-12.5%	3.1%	4.7%	-2.6%
OC - 1/ 2of 1%	0.0%	-0.2%	-2.2%	0.6%	0.0%	-2.0%
OC - Other	0.0%	2.7%	-3.3%	0.0%	0.0%	-2.2%
	-1.7%	**-6.3%**	**-7.0%**	**-2.7%**	**-4.3%**	**-3.6%**

	5-Year Average Turnover Rates in Auxiliary Personnel Costs					
	Faculty	AFSCME	Nonrepresented	SCUPA	Other*	Total
BL	0.0%	-8.8%	-1.7%	-6.5%	-7.4%	-7.2%
CA	0.0%	2.0%	11.7%	5.6%	-7.1%	-0.1%
CH	0.0%	-24.2%	-0.5%	14.4%	14.2%	-1.6%
CL	4.6%	-1.5%	-5.6%	0.6%	-9.8%	-3.7%
EA	0.0%	-15.8%	-9.0%	-9.4%	-6.4%	-12.8%
ED	0.0%	-3.5%	-34.9%	12.4%	-23.6%	-9.3%
IN	0.0%	-8.5%	-4.2%	4.0%	-8.0%	-6.0%
KU	0.0%	-10.9%	-11.1%	-3.6%	-1.7%	-8.4%
LO	0.0%	-7.8%	-6.5%	-1.8%	-5.0%	-6.5%
MA	0.0%	5.7%	3.7%	-4.2%	-5.6%	-0.1%
MI	0.0%	-7.3%	-6.1%	-9.3%	-12.5%	-8.0%
SH	0.0%	-7.0%	-7.2%	-2.5%	-8.4%	-7.3%
SL	0.0%	-2.1%	3.4%	-3.4%	-7.1%	-2.9%
WE	0.0%	-8.2%	-8.9%	-10.1%	-0.9%	-6.4%
OC - 1/ 2of 1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OC - Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0.0%	**-8.0%**	**-6.0%**	**-3.3%**	**-6.9%**	**-6.9%**

*Includes student payroll.

	History of Retirement Plan Enrollments (January 1 - June 30, 2021)								
	Total	Faculty	AFSCME	Nonrepresented	SCUPA	SPFPA & POA	OPEIU	Coaches	Other
Class/Plan									
SERS	**22.0%**	3.5%	7.5%	3.0%	3.5%	2.0%	1.0%	1.5%	
SERS AA	**2.5%**	0.5%	1.5%	0.5%					
SERS Class A3	**1.5%**	1.0%						0.5%	
SERS Class A4	**0.5%**						0.5%		
SERS Class A5	**16.0%**	2.0%	6.0%	2.5%	3.5%	0.5%	0.5%	1.0%	
SERS Class A6									
Defined Contribution Plan									
SERS Class A3 (New Police)	**1.5%**					1.5%			
SERS Class A4 (New Police)									
PSERS - All Classes and Plans	**10.0%**	4.0%	1.5%	1.5%	1.0%	0.5%	0.5%	0.5%	0.5%
ARP	**68.0%**	13.0%	19.0%	14.5%	7.0%	6.0%	2.0%	6.5%	
Total	**100.0%**	**20.5%**	**28.0%**	**19.0%**	**11.5%**	**8.5%**	**3.5%**	**8.5%**	**0.5%**