

January 16, 2019

MEMORANDUM

TO: State Board of Regents

FROM: David L. Buhler

SUBJECT: USHE – Operating Expenditures and Revenues Report

Issue

The Board of Regents has asked the Commissioner's Office to present actual and budgeted financial information by institution to the Board in an effort to gain a greater understanding of how the financial resources within the system are being used and to help build the foundation for the broader conversation regarding the cost of higher education.

Background

The information presented in the following report provides a comparative analysis of actual and budgeted expenditures and revenues for USHE state appropriations, and is one of many data sets developed to provide comparative analysis for the Regents, Commissioners Staff, Institutions, Legislative Fiscal Analyst, and the Governor's Office of Management and Budget.

The report contains four years of actual expenditures and revenue appropriations, and the most current budget year by accounting category and source. In 2017-18, expenditures for personal services (salaries, wages, and benefits) accounted for 76% of all expenses, while non-personal services (current expense, fuel & power, equipment, and travel) was 19%, and transfers 5%. Revenue consists of state tax funds from the Education Fund (Income tax) and General Fund (Sales tax) totaling 50%, dedicated credits (tuition) of 44%, prior year carry forward of 5%, and transfers of 1%.

A historical comparison demonstrates a three-year percentage change in both revenues and expenditures of 18%, which indicates institutions consistently spend what they receive. Larger than normal expenses appear in equipment 68% and travel 36%, with decreases in teaching assistants -17% and fuel & power -10%. Revenues has seen a shift between the general and education funds.

Regarding fund balances, Utah Code 63J-1-601, Budgetary Procedures Act *Unexpended Balances* authorizes USHE, including the SBR, to keep unspent fund balances and carry them forward into the next fiscal year without specifying any limit on the balance that can be carried forward or limiting the use of those funds.

Furthermore, Regent Policy R562, *Non-Lapsing Balances* requires institutions to report fund balances and justifiable reasons for an exception over the recommended maximum, and requires institutions to report to the Office of the Commissioner of Higher Education (OCHE) their fund balance prior to September 1. The OCHE will collect and submit this information to the Utah Division of Finance no later than September 1 following the close of the fiscal year. Institutions shall demonstrate prudent financial management by carrying forward an appropriate positive balance, from one year to the next, sufficient to handle emergencies and large one-time expenditures.

Regents' policy R562 section 3.2 also encourages carry forward balances of between 4% and 7%, with the 2017-18 USHE average of 3.7% being slightly below the minimum. Institutions are to report justifiable reasons for an exception over the maximum of 7%. Snow College is at 8.4% due to DFCM and the Building Boards recommendation to create a maintenance reserve account, and SBR is at 10.5% due to the implementation of new programs in College Readiness and Math Competency.

Additional financial information can be found in the annual USHE Data Book sections on Budget History (Tab H), Financial Information (Tab G), Cost Study (Tab I), and Tuition & Fees (Tab E).

Commissioner's Recommendation

This is an information item only; no action is needed.

DLB/KLH/BLS
Attachment

David L. Buhler
Commissioner of Higher Education

OPERATING EXPENDITURES AND REVENUES BY OBJECT
UTAH SYSTEM OF HIGHER EDUCATION

Total All Line Items

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	3 Year \$ Change	3 Year % Change
A. EXPENDITURES AND TRANSFERS OUT							
1. Regular Faculty	\$333,907,985	\$352,603,121	\$378,613,436	\$396,834,822	\$421,674,993	\$62,926,838	19%
2. Adjunct / Wage Rated Faculty	60,393,230	60,881,876	63,135,129	64,667,021	87,347,926	4,273,791	7%
3. Teaching Assistants	16,466,383	16,634,095	16,018,070	13,728,897	16,130,526	(2,737,486)	-17%
4. Executives	35,704,633	38,449,555	40,852,694	39,553,429	49,521,606	3,848,796	11%
5. Staff	315,708,025	328,187,017	351,795,771	379,452,472	406,098,060	63,744,447	20%
6. Wage Payroll	76,822,149	91,643,936	87,737,531	89,951,771	83,387,050	13,129,622	17%
7. Total Salaries and Wages	839,002,405	888,399,600	938,152,631	984,188,412	1,064,160,162	145,186,007	17%
8. Employee Benefits	311,863,026	338,439,366	358,222,410	373,711,486	404,753,632	61,848,460	20%
9. Total Personal Services	1,150,865,431	1,226,838,966	1,296,375,041	1,357,899,898	1,468,913,794	207,034,467	18%
10. Travel	14,708,301	16,865,303	18,568,622	20,007,578	9,923,304	5,299,277	36%
11. Current Expense	219,202,012	220,835,322	245,537,620	264,209,166	289,178,261	45,007,154	21%
12. Fuel and Power	46,491,050	49,140,531	42,571,274	42,004,640	54,284,334	(4,486,410)	-10%
13. Equipment	10,558,237	14,501,886	15,048,519	17,735,439	12,507,750	7,177,201	68%
14. Total Non-Personal Services	290,959,601	301,343,042	321,726,035	343,956,823	365,893,649	52,997,222	18%
15. Total Expenditures	1,441,825,031	1,528,182,008	1,618,101,077	1,699,253,569	1,834,807,443	257,428,538	18%
16. Transfers to Other Funds	80,517,102	93,926,337	86,328,874	93,935,256	48,389,247	13,418,154	17%
17. Total Expenditures + Transfers	\$1,522,342,133	\$1,622,108,346	\$1,704,429,951	\$1,793,188,825	\$1,883,196,690	\$270,846,692	18%
B. REVENUES AND TRANSFERS IN							
18. Tuition and Fees	\$701,139,694	\$746,475,296	\$787,760,725	\$830,324,507	\$848,240,990	\$129,184,813	18%
19. Sales and Services of Educational Activities	48,343	55,352	59,609	87,806	64,200	39,464	82%
20. Other Sources	4,764,352	1,857,088	4,262,007	1,581,486	1,457,900	(3,182,866)	-67%
21. Total General Dedicated Credits	705,952,389	748,387,736	792,082,341	831,993,799	849,763,090	126,041,410	18%
22. Federal Appropriations	5,700,209	5,426,117	4,972,740	5,240,412	4,205,400	(459,797)	-8%
23. Trust Funds	0	0	0	0	0	0	
24. Mineral Lease Funds	2,993,254	1,488,376	1,601,199	1,486,639	1,745,800	(1,506,615)	-50%
25. Other	188,088	131,742	118,960	0	0	(188,088)	
26. Total Other Revenues	8,881,551	7,046,235	6,692,899	6,727,052	5,951,200	(2,154,499)	-24%
27. Uniform School Fund	0	0	0	0	0	0	
28. Education Fund	395,846,900	636,568,400	557,945,800	676,930,800	575,734,000	281,083,900	71%
29. Education Fund Restricted	0	0	0	0	132,047,200	0	
30. State General Fund	413,132,700	214,179,000	334,025,800	261,343,300	314,230,900	(151,789,400)	-37%
31. State General Fund Restricted	6,034,499	8,977,626	4,918,934	5,234,116	5,285,800	(800,383)	-13%
32. Total State Tax Funds	815,014,099	859,725,026	896,890,534	943,508,216	1,027,297,900	128,494,117	16%
33. Total Revenues	1,529,848,039	1,615,158,997	1,695,665,774	1,782,229,067	1,883,012,190	252,381,028	16%
34. Balance Carried Forward	72,155,056	88,713,499	111,907,677	118,871,622	0	46,716,566	65%
35. Transfers From Other Funds	9,259,229	11,087,905	15,728,122	20,411,140	184,500	11,151,911	120%
36. Total Available	\$1,611,262,324	\$1,714,960,401	\$1,823,301,573	\$1,921,511,829	\$1,883,196,690	\$310,249,505	19%

OPERATING EXPENDITURES AND REVENUES BY OBJECT

UNIVERSITY OF UTAH

Total All Line Items

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	3 Year \$ Change	3 Year % Change
A. EXPENDITURES AND TRANSFERS OUT							
1. Regular Faculty	\$138,600,694	\$143,639,264	\$155,932,808	\$165,041,159	\$161,893,978	\$26,440,465	19%
2. Adjunct / Wage Rated Faculty	12,707,555	12,465,225	13,264,806	12,927,684	24,393,754	220,129	2%
3. Teaching Assistants	15,734,596	15,752,729	15,022,761	12,638,653	15,624,726	(3,095,943)	-20%
4. Executives	12,792,758	12,598,108	14,403,861	12,977,001	22,288,930	184,244	1%
5. Staff	107,080,472	106,958,633	118,796,856	131,125,557	139,655,757	24,045,085	22%
6. Wage Payroll	39,872,882	53,430,679	46,488,508	46,276,397	46,850,361	6,403,516	16%
7. Total Salaries and Wages	326,788,957	344,844,638	363,909,600	380,986,453	410,707,505	54,197,496	17%
8. Employee Benefits	112,073,922	125,908,783	128,597,522	129,678,322	130,975,355	17,604,400	16%
9. Total Personal Services	438,862,879	470,753,421	492,507,122	510,664,775	541,682,860	71,801,896	16%
10. Travel	4,906,291	6,489,542	6,743,741	7,250,501	4,879,244	2,344,210	48%
11. Current Expense	63,825,422	65,469,098	80,444,271	95,796,235	87,268,388	31,970,813	50%
12. Fuel and Power	23,160,018	26,511,056	18,439,198	18,716,967	25,006,314	(4,443,051)	-19%
13. Equipment	2,148,548	2,435,392	2,952,372	2,801,270	2,611,195	652,722	30%
14. Total Non-Personal Services	94,040,279	100,905,089	108,579,582	124,564,973	119,765,140	30,524,694	32%
15. Total Expenditures	532,903,158	571,658,510	601,086,705	635,229,748	661,448,000	102,326,590	19%
16. Transfers to Other Funds	1,822,977	133,574	0	0		(1,822,977)	
17. Total Expenditures + Transfers	\$534,726,135	\$571,792,084	\$601,086,705	\$635,229,748	\$661,448,000	\$100,503,613	19%
B. REVENUES AND TRANSFERS IN							
18. Tuition and Fees	\$275,179,698	\$291,359,269	\$308,675,048	\$323,101,205	\$329,000,000	\$47,921,507	17%
19. Sales and Services of Educational Activities	0	0	0	0	0	0	
20. Other Sources	3,912,700	957,900	3,757,900	957,900	957,900	(2,954,800)	-76%
21. Total General Dedicated Credits	279,092,398	292,317,169	312,432,948	324,059,105	329,957,900	44,966,707	16%
22. Federal Appropriations	0	0	0	0	0	0	
23. Trust Funds	0	0	0	0	0	0	
24. Mineral Lease Funds	0	0	0	0	0	0	
25. Other	34,500	0	0	0	0	(34,500)	
26. Total Other Revenues	34,500	0	0	0	0	(34,500)	
27. Uniform School Fund	0	0	0	0	0	0	
28. Education Fund	121,840,000	251,944,800	229,414,000	249,572,800	278,978,300	127,732,800	105%
29. Education Fund Restricted	0	0	0	0	1,872,900	0	
30. State General Fund	136,138,900	16,799,900	56,630,200	52,325,200	45,635,000	(83,813,700)	-62%
31. State General Fund Restricted	6,000,000	8,958,100	4,660,800	4,965,000	4,969,400	(1,035,000)	-17%
32. Total State Tax Funds	263,978,900	277,702,800	290,705,000	306,863,000	331,455,600	42,884,100	16%
33. Total Revenues	543,105,798	570,019,969	603,137,948	630,922,105	661,413,500	87,816,307	16%
34. Balance Carried Forward	17,936,525	26,316,187	30,495,393	36,568,618	0	18,632,093	104%
35. Transfers From Other Funds	0	34,500	4,021,984	5,312,461	34,500	5,312,461	
36. Total Available	\$561,042,323	\$596,370,656	\$637,655,325	\$672,803,184	\$661,448,000	\$111,760,861	20%

OPERATING EXPENDITURES AND REVENUES BY OBJECT

UTAH STATE UNIVERSITY

Total All Line Items

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	3 Year \$ Change	3 Year % Change
A. EXPENDITURES AND TRANSFERS OUT							
1. Regular Faculty	\$72,291,148	\$76,360,952	\$80,769,202	\$86,733,818	\$94,955,900	\$14,442,670	20%
2. Adjunct / Wage Rated Faculty	5,617,137	5,376,908	5,354,885	5,106,247	9,415,200	(510,890)	-9%
3. Teaching Assistants	731,787	881,366	995,309	1,090,243	505,800	358,456	49%
4. Executives	6,816,006	8,611,873	7,787,214	7,931,196	7,472,200	1,115,190	16%
5. Staff	70,460,133	74,587,621	77,818,516	83,845,769	88,238,300	13,385,636	19%
6. Wage Payroll	10,178,727	9,623,637	10,270,490	9,773,602	5,206,400	(405,125)	-4%
7. Total Salaries and Wages	166,094,938	175,442,357	182,995,616	194,480,875	205,793,800	28,385,937	17%
8. Employee Benefits	66,750,803	67,456,152	71,966,189	81,135,690	86,889,700	14,384,887	22%
9. Total Personal Services	232,845,741	242,898,509	254,961,805	275,616,565	292,683,500	42,770,824	18%
10. Travel	3,769,932	3,893,198	4,734,257	4,379,781	0	609,849	16%
11. Current Expense	49,222,381	55,067,737	49,608,908	49,087,928	75,462,000	(134,453)	0%
12. Fuel and Power	9,636,184	10,193,924	10,478,555	11,184,886	10,910,400	1,548,702	16%
13. Equipment	1,142,034	2,120,247	3,824,544	6,578,936	0	5,436,902	476%
14. Total Non-Personal Services	63,770,531	71,275,106	68,646,264	71,231,531	86,372,400	7,461,000	12%
15. Total Expenditures	296,616,272	314,173,615	323,608,069	346,848,096	379,055,900	50,231,824	17%
16. Transfers to Other Funds	20,038,804	22,594,750	24,530,375	20,886,205	0	847,401	4%
17. Total Expenditures + Transfers	\$316,655,076	\$336,768,365	\$348,138,444	\$367,734,302	\$379,055,900	\$51,079,226	16%
B. REVENUES AND TRANSFERS IN							
18. Tuition and Fees	\$125,642,031	\$137,004,222	\$143,201,742	\$150,705,724	\$154,226,000	\$25,063,693	20%
19. Sales and Services of Educational Activities	0	0	0	0	0	0	
20. Other Sources	420,650	483,909	137,453	252,325	150,600	(168,325)	-40%
21. Total General Dedicated Credits	126,062,681	137,488,131	143,339,195	150,958,048	154,376,600	24,895,367	20%
22. Federal Appropriations	5,132,187	5,010,323	4,563,242	5,000,800	3,902,300	(131,387)	-3%
23. Trust Funds	0	0	0	0	0	0	
24. Mineral Lease Funds	2,993,254	1,488,376	1,601,199	1,486,639	1,745,800	(1,506,615)	-50%
25. Other	153,588	131,742	118,960	0	0	(153,588)	
26. Total Other Revenues	8,279,029	6,630,441	6,283,401	6,487,440	5,648,100	(1,791,589)	-22%
27. Uniform School Fund	0	0	0	0	0	0	
28. Education Fund	70,122,000	157,406,700	86,425,200	162,352,900	1,343,400	92,230,900	132%
29. Education Fund Restricted	0	0	0	0	123,040,600	0	
30. State General Fund	109,044,000	29,149,000	109,153,000	39,149,000	94,330,800	(69,895,000)	-64%
31. State General Fund Restricted	34,499	19,526	258,134	269,116	316,400	234,617	680%
32. Total State Tax Funds	179,200,499	186,575,226	195,836,334	201,771,016	219,031,200	22,570,517	13%
33. Total Revenues	313,542,209	330,693,798	345,458,930	359,216,504	379,055,900	45,674,295	15%
34. Balance Carried Forward	23,069,009	26,274,982	34,440,192	37,681,903	0	14,612,894	63%
35. Transfers From Other Funds	6,318,841	9,858,014	5,921,226	7,247,625	0	928,784	15%
36. Total Available	\$342,930,059	\$366,826,794	\$385,820,347	\$404,146,033	\$379,055,900	\$61,215,974	18%

OPERATING EXPENDITURES AND REVENUES BY OBJECT

WEBER STATE UNIVERSITY

Total All Line Items

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	3 Year \$ Change	3 Year % Change
A. EXPENDITURES AND TRANSFERS OUT							
1. Regular Faculty	\$31,290,914	\$32,611,813	\$34,710,535	\$36,044,124	\$37,717,899	\$4,753,210	15%
2. Adjunct / Wage Rated Faculty	8,531,581	8,373,668	8,584,735	8,812,029	11,352,899	280,448	3%
3. Teaching Assistants	0	0	0	0	0	0	
4. Executives	2,991,940	3,090,790	3,211,921	3,314,241	3,671,578	322,301	11%
5. Staff	28,881,903	30,207,211	31,222,337	32,625,633	40,031,968	3,743,730	13%
6. Wage Payroll	4,640,013	4,861,124	4,821,661	4,957,468	4,576,573	317,455	7%
7. Total Salaries and Wages	76,336,352	79,144,606	82,551,189	85,753,496	97,350,916	9,417,144	12%
8. Employee Benefits	29,529,417	30,825,301	32,770,585	34,682,712	38,755,466	5,153,296	17%
9. Total Personal Services	105,865,768	109,969,906	115,321,774	120,436,208	136,106,382	14,570,439	14%
10. Travel	1,114,473	1,205,748	1,255,574	1,351,053	1,118,058	236,580	21%
11. Current Expense	14,934,755	15,494,935	17,689,292	17,898,103	21,087,751	2,963,349	20%
12. Fuel and Power	2,427,947	2,287,469	2,362,857	2,234,911	5,117,000	(193,036)	-8%
13. Equipment	945,615	1,338,516	1,616,216	777,622	2,877,209	(167,992)	-18%
14. Total Non-Personal Services	19,422,789	20,326,668	22,923,939	22,261,689	30,200,018	2,838,900	15%
15. Total Expenditures	125,288,557	130,296,575	138,245,713	142,697,897	166,306,400	17,409,340	14%
16. Transfers to Other Funds	16,621,154	16,680,187	14,466,843	17,413,510	0	792,356	5%
17. Total Expenditures + Transfers	\$141,909,711	\$146,976,761	\$152,712,556	\$160,111,407	\$166,306,400	\$18,201,696	13%
B. REVENUES AND TRANSFERS IN							
18. Tuition and Fees	\$67,685,261	\$69,753,675	\$71,894,791	\$75,016,488	\$75,459,100	\$7,331,227	11%
19. Sales and Services of Educational Activities	0	0	0	0	0	0	
20. Other Sources	0	0	0	0	0	0	
21. Total General Dedicated Credits	67,685,261	69,753,675	71,894,791	75,016,488	75,459,100	7,331,227	11%
22. Federal Appropriations	0	0	0	0	0	0	
23. Trust Funds	0	0	0	0	0	0	
24. Mineral Lease Funds	0	0	0	0	0	0	
25. Other	0	0	0	0	0	0	
26. Total Other Revenues	0	0	0	0	0	0	
27. Uniform School Fund	0	0	0	0	0	0	
28. Education Fund	10,602,600	12,607,200	18,044,700	20,602,100	26,348,000	9,999,500	94%
29. Education Fund Restricted	0	0	0	0	713,400	0	
30. State General Fund	62,769,700	62,815,400	62,815,400	62,815,400	63,785,900	45,700	0%
31. State General Fund Restricted	0	0	0	0	0	0	
32. Total State Tax Funds	73,372,300	75,422,600	80,860,100	83,417,500	90,847,300	10,045,200	14%
33. Total Revenues	141,057,561	145,176,275	152,754,891	158,433,988	166,306,400	17,376,427	12%
34. Balance Carried Forward	4,023,641	3,969,169	4,484,051	5,722,905	0	1,699,264	42%
35. Transfers From Other Funds	797,678	266,330	1,196,518	1,960,806	0	1,163,128	146%
36. Total Available	\$145,878,880	\$149,411,774	\$158,435,461	\$166,117,699	\$166,306,400	\$20,238,819	14%

OPERATING EXPENDITURES AND REVENUES BY OBJECT

SOUTHERN UTAH UNIVERSITY

Total All Line Items

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	3 Year \$ Change	3 Year % Change
A. EXPENDITURES AND TRANSFERS OUT							
1. Regular Faculty	\$15,101,702	\$16,016,305	\$16,719,945	\$17,393,893	\$20,195,358	\$2,292,191	15%
2. Adjunct / Wage Rated Faculty	1,886,573	2,212,981	2,205,557	2,460,603	2,188,780	574,030	30%
3. Teaching Assistants	0	0	0	0	0	0	
4. Executives	3,063,412	3,235,328	3,371,056	3,873,422	4,126,092	810,010	26%
5. Staff	14,898,357	15,917,177	17,263,991	17,796,359	19,431,217	2,898,002	19%
6. Wage Payroll	3,523,173	3,760,784	3,991,755	3,941,760	3,728,698	418,587	12%
7. Total Salaries and Wages	38,473,217	41,142,575	43,552,304	45,466,037	49,670,145	6,992,819	18%
8. Employee Benefits	15,439,528	16,377,068	17,389,986	17,719,938	19,798,686	2,280,410	15%
9. Total Personal Services	53,912,745	57,519,644	60,942,290	63,185,974	69,468,831	9,273,229	17%
10. Travel	705,484	785,277	927,413	893,544	752,604	188,060	27%
11. Current Expense	10,687,375	10,051,295	9,743,599	12,491,297	16,698,532	1,803,921	17%
12. Fuel and Power	1,633,507	1,695,203	1,756,874	1,820,973	1,993,419	187,465	11%
13. Equipment	430,321	290,092	289,106	443,353	176,475	13,031	3%
14. Total Non-Personal Services	13,456,687	12,821,866	12,716,992	15,649,165	19,621,030	2,192,478	16%
15. Total Expenditures	67,369,433	70,341,510	73,659,282	78,835,140	89,089,861	11,465,707	17%
16. Transfers to Other Funds	0	2,567,356	4,060,764	5,435,555	1,815,739	5,435,555	
17. Total Expenditures + Transfers	\$67,369,433	\$72,908,866	\$77,720,045	\$84,270,695	\$90,905,600	\$16,901,262	25%
B. REVENUES AND TRANSFERS IN							
18. Tuition and Fees	\$36,167,268	\$37,875,298	\$41,466,446	\$44,976,160	\$48,208,000	\$8,808,892	24%
19. Sales and Services of Educational Activities	0	0	0	0	0	0	
20. Other Sources	0	0	0	0	0	0	
21. Total General Dedicated Credits	36,167,268	37,875,298	41,466,446	44,976,160	48,208,000	8,808,892	24%
22. Federal Appropriations	0	0	0	0	0	0	
23. Trust Funds	0	0	0	0	0	0	
24. Mineral Lease Funds	0	0	0	0	0	0	
25. Other	0	0	0	0	0	0	
26. Total Other Revenues	0	0	0	0	0	0	
27. Uniform School Fund	0	0	0	0	0	0	
28. Education Fund	21,337,700	22,524,200	23,832,900	26,801,300	29,998,800	5,463,600	26%
29. Education Fund Restricted	0	0	0	0	319,800	0	
30. State General Fund	11,483,500	11,526,200	11,526,200	11,526,200	12,379,000	42,700	0%
31. State General Fund Restricted	0	0	0	0	0	0	
32. Total State Tax Funds	32,821,200	34,050,400	35,359,100	38,327,500	42,697,600	5,506,300	17%
33. Total Revenues	68,988,468	71,925,698	76,825,546	83,303,660	90,905,600	14,315,192	21%
34. Balance Carried Forward	3,955,460	5,838,541	5,760,664	5,439,978	0	1,484,518	38%
35. Transfers From Other Funds	264,046	905,290	573,813	747,882	0	483,836	183%
36. Total Available	\$73,207,974	\$78,669,529	\$83,160,023	\$89,491,520	\$90,905,600	\$16,283,546	22%

OPERATING EXPENDITURES AND REVENUES BY OBJECT

SNOW COLLEGE

Total All Line Items

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	3 Year \$ Change	3 Year % Change
A. EXPENDITURES AND TRANSFERS OUT							
1. Regular Faculty	\$6,474,227	\$7,587,824	\$7,993,205	\$7,221,078	\$8,535,630	\$746,851	12%
2. Adjunct / Wage Rated Faculty	884,916	1,454,917	1,604,986	1,882,082	1,235,659	997,166	113%
3. Teaching Assistants	0	0	0	0	0	0	
4. Executives	504,292	517,254	791,071	898,923	867,808	394,631	78%
5. Staff	6,410,509	7,096,230	7,131,610	7,251,430	8,047,693	840,921	13%
6. Wage Payroll	1,758,806	1,206,601	1,310,198	2,155,035	1,973,639	396,229	23%
7. Total Salaries and Wages	16,032,750	17,862,826	18,831,070	19,408,548	20,660,429	3,375,798	21%
8. Employee Benefits	6,461,355	7,480,290	8,233,644	8,073,507	9,331,880	1,612,152	25%
9. Total Personal Services	22,494,105	25,343,116	27,064,714	27,482,055	29,992,309	4,987,950	22%
10. Travel	289,083	311,398	299,401	571,866	0	282,783	98%
11. Current Expense	6,457,856	5,407,345	4,760,065	4,365,741	13,225,533	(2,092,115)	-32%
12. Fuel and Power	1,637,808	1,429,755	1,432,303	1,415,182	1,599,048	(222,626)	-14%
13. Equipment	217,552	90,040	390,342	427,500	0	209,948	97%
14. Total Non-Personal Services	8,602,298	7,238,538	6,882,111	6,780,289	14,824,581	(1,822,009)	-21%
15. Total Expenditures	31,096,403	32,581,654	33,946,825	34,262,344	44,816,890	3,165,941	10%
16. Transfers to Other Funds	0	0	206,053	32,000	0	32,000	
17. Total Expenditures + Transfers	\$31,096,403	\$32,581,654	\$34,152,878	\$34,294,344	\$44,816,890	\$3,197,941	10%
B. REVENUES AND TRANSFERS IN							
18. Tuition and Fees	\$10,009,795	\$10,257,340	\$11,252,551	\$11,518,971	\$11,856,090	\$1,509,176	15%
19. Sales and Services of Educational Activities	0	0	0	0	0	0	
20. Other Sources	0	0	0	0	0	0	
21. Total General Dedicated Credits	10,009,795	10,257,340	11,252,551	11,518,971	11,856,090	1,509,176	15%
22. Federal Appropriations	0	0	0	0	0	0	
23. Trust Funds	0	0	0	0	0	0	
24. Mineral Lease Funds	0	0	0	0	0	0	
25. Other	0	0	0	0	0	0	
26. Total Other Revenues	0	0	0	0	0	0	
27. Uniform School Fund	0	0	0	0	0	0	
28. Education Fund	18,524,000	18,967,800	20,074,300	20,968,800	29,720,700	2,444,800	13%
29. Education Fund Restricted	0	0	0	0	180,900	0	
30. State General Fund	2,820,500	2,899,600	2,899,600	2,899,600	3,059,200	79,100	3%
31. State General Fund Restricted	0	0	0	0	0	0	
32. Total State Tax Funds	21,344,500	21,867,400	22,973,900	23,868,400	32,960,800	2,523,900	12%
33. Total Revenues	31,354,295	32,124,740	34,226,451	35,387,371	44,816,890	4,033,076	13%
34. Balance Carried Forward	858,370	1,125,724	1,393,788	1,806,416	0	948,046	110%
35. Transfers From Other Funds	130,310	0	339,055	454,138	0	323,829	249%
36. Total Available	\$32,342,975	\$33,250,464	\$35,959,294	\$37,647,925	\$44,816,890	\$5,304,951	16%

OPERATING EXPENDITURES AND REVENUES BY OBJECT

DIXIE STATE UNIVERSITY

Total All Line Items

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	3 Year \$ Change	3 Year % Change
A. EXPENDITURES AND TRANSFERS OUT							
1. Regular Faculty	\$11,715,259	\$12,542,283	\$13,056,056	\$13,496,725	\$14,602,406	\$1,781,466	15%
2. Adjunct / Wage Rated Faculty	3,839,851	4,026,819	4,362,332	4,598,374	4,429,164	758,524	20%
3. Teaching Assistants	0	0	0	0	0	0	
4. Executives	2,692,602	2,880,052	3,316,175	2,744,329	2,791,797	51,728	2%
5. Staff	9,319,084	10,225,894	10,998,620	12,540,705	14,227,044	3,221,621	35%
6. Wage Payroll	2,506,500	2,777,534	2,872,226	2,889,158	2,890,500	382,658	15%
7. Total Salaries and Wages	30,073,295	32,452,582	34,605,409	36,269,291	38,940,911	6,195,996	21%
8. Employee Benefits	11,696,956	13,503,410	13,833,230	15,065,615	16,815,627	3,368,659	29%
9. Total Personal Services	41,770,251	45,955,992	48,438,639	51,334,907	55,756,538	9,564,655	23%
10. Travel	673,320	685,392	728,566	814,681	845,500	141,362	21%
11. Current Expense	5,871,380	5,304,680	5,414,377	6,166,107	11,380,132	294,726	5%
12. Fuel and Power	1,613,712	1,746,284	1,827,457	1,800,173	2,046,742	186,461	12%
13. Equipment	230,878	301,730	576,832	466,437	345,000	235,559	102%
14. Total Non-Personal Services	8,389,290	8,038,085	8,547,232	9,247,399	14,617,374	858,108	10%
15. Total Expenditures	50,159,542	53,994,077	56,985,871	60,582,305	70,373,912	10,422,763	21%
16. Transfers to Other Funds	6,000,914	5,237,366	5,522,415	7,040,430	2,387,888	1,039,516	17%
17. Total Expenditures + Transfers	\$56,160,456	\$59,231,443	\$62,508,286	\$67,622,735	\$72,761,800	\$11,462,279	20%
B. REVENUES AND TRANSFERS IN							
18. Tuition and Fees	\$25,392,299	\$26,979,732	\$28,673,914	\$31,663,684	\$32,765,000	\$6,271,385	25%
19. Sales and Services of Educational Activities	22,108	30,181	31,904	58,841	34,200	36,734	166%
20. Other Sources	0	0	0	0	0	0	
21. Total General Dedicated Credits	25,414,407	27,009,913	28,705,818	31,722,525	32,799,200	6,308,118	25%
22. Federal Appropriations	0	0	0	0	0	0	
23. Trust Funds	0	0	0	0	0	0	
24. Mineral Lease Funds	0	0	0	0	0	0	
25. Other	0	0	0	0	0	0	
26. Total Other Revenues	0	0	0	0	0	0	
27. Uniform School Fund	0	0	0	0	0	0	
28. Education Fund	28,668,300	29,716,500	31,019,900	32,725,400	36,590,000	4,057,100	14%
29. Education Fund Restricted	0	0	0	0	289,800	0	
30. State General Fund	2,355,900	2,395,600	2,395,600	2,395,600	2,932,800	39,700	2%
31. State General Fund Restricted	0	0	0	0	0	0	
32. Total State Tax Funds	31,024,200	32,112,100	33,415,500	35,121,000	39,812,600	4,096,800	13%
33. Total Revenues	56,438,607	59,122,013	62,121,318	66,843,525	72,611,800	10,404,918	18%
34. Balance Carried Forward	1,088,676	1,673,491	2,688,267	3,015,151	0	1,926,474	177%
35. Transfers From Other Funds	306,664	23,771	713,853	683,990	150,000	377,326	123%
36. Total Available	\$57,833,947	\$60,819,275	\$65,523,437	\$70,542,666	\$72,761,800	\$12,708,719	22%

OPERATING EXPENDITURES AND REVENUES BY OBJECT

UTAH VALLEY UNIVERSITY

Total All Line Items

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	3 Year \$ Change	3 Year % Change
A. EXPENDITURES AND TRANSFERS OUT							
1. Regular Faculty	\$39,000,363	\$42,924,985	\$45,981,042	\$48,787,664	\$59,155,714	\$9,787,301	25%
2. Adjunct / Wage Rated Faculty	12,511,576	12,325,751	12,845,998	13,126,836	17,252,784	615,259	5%
3. Teaching Assistants	0	0	0	0	0	0	
4. Executives	3,921,346	4,264,398	4,490,380	4,511,622	4,726,510	590,276	15%
5. Staff	42,973,445	46,335,931	50,489,005	53,609,015	55,797,990	10,635,571	25%
6. Wage Payroll	7,848,746	8,803,990	9,975,859	11,215,240	10,343,306	3,366,494	43%
7. Total Salaries and Wages	106,255,476	114,655,055	123,782,284	131,250,377	147,276,304	24,994,902	24%
8. Employee Benefits	38,115,668	44,006,932	48,381,044	51,885,963	64,091,390	13,770,295	36%
9. Total Personal Services	144,371,144	158,661,987	172,163,328	183,136,340	211,367,694	38,765,197	27%
10. Travel	2,368,206	2,480,634	2,815,894	3,586,666	1,362,524	1,218,459	51%
11. Current Expense	42,890,174	33,239,182	48,938,953	47,378,203	36,757,425	4,488,028	10%
12. Fuel and Power	3,692,270	2,936,127	3,565,947	2,476,492	3,763,922	(1,215,778)	-33%
13. Equipment	3,183,492	5,308,851	3,641,821	4,207,546	546,135	1,024,054	32%
14. Total Non-Personal Services	52,134,142	43,964,794	58,962,615	57,648,907	42,430,006	5,514,764	11%
15. Total Expenditures	196,505,286	202,626,781	231,125,943	240,785,247	253,797,700	44,279,961	23%
16. Transfers to Other Funds	584,600	584,600	584,600	584,600	0	0	0%
17. Total Expenditures + Transfers	\$197,089,886	\$203,211,381	\$231,710,542	\$241,369,847	\$253,797,700	\$44,279,961	22%
B. REVENUES AND TRANSFERS IN							
18. Tuition and Fees	\$101,911,387	\$115,003,395	\$124,375,105	\$134,545,162	\$136,396,300	\$32,633,775	32%
19. Sales and Services of Educational Activities	0	0	0	0	0	0	
20. Other Sources	178,154	214,092	174,540	145,937	149,400	(32,217)	-18%
21. Total General Dedicated Credits	102,089,541	115,217,487	124,549,645	134,691,099	136,545,700	32,601,558	32%
22. Federal Appropriations	0	0	0	0	0	0	
23. Trust Funds	0	0	0	0	0	0	
24. Mineral Lease Funds	0	0	0	0	0	0	
25. Other	0	0	0	0	0	0	
26. Total Other Revenues	0	0	0	0	0	0	
27. Uniform School Fund	0	0	0	0	0	0	
28. Education Fund	35,086,900	38,535,500	43,028,900	49,006,200	56,810,600	13,919,300	40%
29. Education Fund Restricted	0	0	0	0	1,000,900	0	
30. State General Fund	57,983,900	58,032,700	58,032,700	58,032,700	59,440,500	48,800	0%
31. State General Fund Restricted	0	0	0	0	0	0	
32. Total State Tax Funds	93,070,800	96,568,200	101,061,600	107,038,900	117,252,000	13,968,100	15%
33. Total Revenues	195,160,341	211,785,687	225,611,245	241,729,999	253,797,700	46,569,658	24%
34. Balance Carried Forward	13,589,448	12,512,609	23,999,405	19,585,845	0	5,996,397	44%
35. Transfers From Other Funds	916,140	0	1,685,737	2,406,242	0	1,490,103	163%
36. Total Available	\$209,665,929	\$224,298,296	\$251,296,387	\$263,722,086	\$253,797,700	\$54,056,158	26%

OPERATING EXPENDITURES AND REVENUES BY OBJECT
SALT LAKE COMMUNITY COLLEGE

Total All Line Items

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	3 Year \$ Change	3 Year % Change
A. EXPENDITURES AND TRANSFERS OUT							
1. Regular Faculty	\$19,433,677	\$20,919,696	\$23,450,643	\$22,116,360	\$24,618,108	\$2,682,683	14%
2. Adjunct / Wage Rated Faculty	14,414,041	14,645,608	14,911,830	15,753,166	17,079,686	1,339,125	9%
3. Teaching Assistants	0	0	0	0	0	0	
4. Executives	2,922,278	3,251,752	3,481,016	3,302,695	3,576,692	380,417	13%
5. Staff	32,674,434	33,633,450	34,717,773	37,076,080	37,012,516	4,401,646	13%
6. Wage Payroll	6,443,627	7,130,483	8,006,834	8,743,110	7,817,574	2,299,483	36%
7. Total Salaries and Wages	75,888,057	79,580,989	84,568,096	86,991,411	90,104,575	11,103,354	15%
8. Employee Benefits	30,675,085	31,708,577	35,802,957	34,131,411	36,636,793	3,456,326	11%
9. Total Personal Services	106,563,142	111,289,566	120,371,053	121,122,823	126,741,368	14,559,681	14%
10. Travel	744,209	861,620	927,002	984,830	776,774	240,621	32%
11. Current Expense	22,478,279	23,130,850	21,248,990	23,120,082	25,799,633	641,803	3%
12. Fuel and Power	2,689,604	2,340,712	2,708,083	2,355,057	3,847,489	(334,547)	-12%
13. Equipment	2,259,798	2,617,019	1,757,286	2,032,774	5,951,736	(227,024)	-10%
14. Total Non-Personal Services	28,171,890	28,950,201	26,641,361	28,492,743	36,375,632	320,853	1%
15. Total Expenditures	134,735,032	140,239,767	147,012,414	147,012,414	163,117,000	12,277,382	9%
16. Transfers to Other Funds	10,771,471	10,086,757	5,152,365	5,232,253	0	(5,539,218)	-51%
17. Total Expenditures + Transfers	\$145,506,503	\$150,326,524	\$152,164,779	\$152,244,667	\$163,117,000	\$6,738,164	5%
B. REVENUES AND TRANSFERS IN							
18. Tuition and Fees	\$58,654,455	\$57,742,365	\$57,724,904	\$58,300,363	\$59,830,500	(\$354,092)	-1%
19. Sales and Services of Educational Activities	26,235	25,171	27,705	28,965	30,000	2,730	10%
20. Other Sources	250,808	200,467	192,114	224,994	200,000	(25,814)	-10%
21. Total General Dedicated Credits	58,931,498	57,968,003	57,944,723	58,554,322	60,060,500	(377,176)	-1%
22. Federal Appropriations	0	0	0	0	0	0	
23. Trust Funds	0	0	0	0	0	0	
24. Mineral Lease Funds	0	0	0	0	0	0	
25. Other	0	0	0	0	0	0	
26. Total Other Revenues	0	0	0	0	0	0	
27. Uniform School Fund	0	0	0	0	0	0	
28. Education Fund	73,130,600	74,971,600	78,274,300	81,365,300	87,221,700	8,234,700	11%
29. Education Fund Restricted	0	0	0	0	778,900	0	
30. State General Fund	14,319,200	14,368,000	14,368,000	14,681,400	15,055,900	362,200	3%
31. State General Fund Restricted	0	0	0	0	0	0	
32. Total State Tax Funds	87,449,800	89,339,600	92,642,300	96,046,700	103,056,500	8,596,900	10%
33. Total Revenues	146,381,298	147,307,603	150,587,023	154,601,022	163,117,000	8,219,724	6%
34. Balance Carried Forward	4,291,429	5,662,702	4,613,876	4,312,057	0	20,628	0%
35. Transfers From Other Funds	496,479	0	1,275,936	1,597,469	0	1,100,990	222%
36. Total Available	\$151,169,206	\$152,970,305	\$156,476,835	\$160,510,549	\$163,117,000	\$9,341,343	6%

OPERATING EXPENDITURES AND REVENUES BY OBJECT
STATE BOARD OF REGENTS/STATEWIDE PROGRAMS

Total All Line Items

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	3 Year \$ Change	3 Year % Change
A. EXPENDITURES AND TRANSFERS OUT							
1. Regular Faculty	\$0	\$0	\$0	\$0	\$0	\$0	
2. Adjunct / Wage Rated Faculty	0	0	0	0	0	0	
3. Teaching Assistants	0	0	0	0	0	0	
4. Executives	0	0	0	0	0	0	
5. Staff	3,009,688	3,224,868	3,357,063	3,581,924	3,655,576	572,236	19%
6. Wage Payroll	49,675	49,104	0	0	0	(49,675)	
7. Total Salaries and Wages	3,059,363	3,273,972	3,357,063	3,581,924	3,655,576	522,561	17%
8. Employee Benefits	1,120,292	1,172,853	1,247,253	1,338,327	1,458,736	218,035	19%
9. Total Personal Services	4,179,655	4,446,825	4,604,316	4,920,251	5,114,312	740,596	18%
10. Travel	137,303	152,494	136,774	174,656	188,600	37,353	27%
11. Current Expense	2,834,390	7,670,200	7,689,165	7,905,470	1,498,868	5,071,080	179%
12. Fuel and Power	0	0	0	0	0	0	
13. Equipment	0	0	0	0	0	0	
14. Total Non-Personal Services	2,971,693	7,822,694	7,825,939	8,080,127	1,687,468	5,108,433	172%
15. Total Expenditures	7,151,348	12,269,519	12,430,255	13,000,377	6,801,780	5,849,029	82%
16. Transfers to Other Funds	24,677,182	36,041,748	31,805,459	37,310,703	44,185,620	12,633,520	51%
17. Total Expenditures + Transfers	\$31,828,531	\$48,311,267	\$44,235,714	\$50,311,080	\$50,987,400	\$18,482,549	58%
B. REVENUES AND TRANSFERS IN							
18. Tuition and Fees	\$497,500	\$500,000	\$496,224	\$496,750	\$500,000	(\$750)	0%
19. Sales and Services of Educational Activities	0	0	0	0	0	0	
20. Other Sources	2,040	720	0	330	0	(1,710)	-84%
21. Total General Dedicated Credits	499,540	500,720	496,224	497,080	500,000	(2,460)	0%
22. Federal Appropriations	568,022	415,794	409,498	239,612	303,100	(328,410)	-58%
23. Trust Funds	0	0	0	0	0	0	
24. Mineral Lease Funds	0	0	0	0	0	0	
25. Other	0	0	0	0	0	0	
26. Total Other Revenues	568,022	415,794	409,498	239,612	303,100	(328,410)	-58%
27. Uniform School Fund	0	0	0	0	0	0	
28. Education Fund	16,534,800	29,894,100	27,831,600	33,536,000	28,722,500	17,001,200	103%
29. Education Fund Restricted	0	0	0	0	3,850,000	0	
30. State General Fund	16,217,100	16,192,600	16,205,100	17,518,200	17,611,800	1,301,100	8%
31. State General Fund Restricted	0	0	0	0	0	0	
32. Total State Tax Funds	32,751,900	46,086,700	44,036,700	51,054,200	50,184,300	18,302,300	56%
33. Total Revenues	33,819,462	47,003,214	44,942,422	51,790,892	50,987,400	17,971,430	53%
34. Balance Carried Forward	3,342,497	5,340,094	4,032,041	4,738,749	0	1,396,252	42%
35. Transfers From Other Funds	29,071	0	0	527	0	(28,544)	-98%
36. Total Available	\$37,191,031	\$52,343,308	\$48,974,463	\$56,530,168	\$50,987,400	\$19,339,137	52%

Note:

Budget includes both one-time and ongoing tax funds