



UTAH SYSTEM OF
HIGHER EDUCATION

MEMORANDUM

TAB A

November 20, 2020

Institutional Finances Update

The Finance & Facilities Committee oversees USHE institutional finances and budgets. This discussion item is intended to provide the committee with an overview of the sixteen institutions' finances, given the recent challenges relating to the coronavirus pandemic.

In early April 2020, the Commissioner's office created a reporting template and asked the sixteen USHE institutions to report weekly on institutional financial impacts and federal funding relating to COVID-19. The frequency of reporting has since changed to monthly, and the most recent report is summarized in the attachment. To put context around these numbers, each institution responded to questions relating to current fiscal challenges. Their responses are also included in the attachment.

Each year, USHE institutions submit actual revenue and expenditure information on state appropriations to the Commissioner's office, which are published in an annual data book and provided to the Utah Legislature. A summary of that information for the sixteen USHE institutions is also included as an attachment. The Commissioner's office also compiles an annual report on auxiliary enterprise operations that details the profit and loss in institutional auxiliary operations like housing, food service, and bookstore. The 2020 auxiliary enterprise report is provided to the committee in Tab F.

Commissioner's Recommendations

This is a discussion item only; no action is required.

Attachments:



USHE Institutional Impacts of COVID-19

as of November 6, 2020

DRAFT - USHE Institutional Impact of COVID-19 - DRAFT - As of November 6, 2020

This Spreadsheet is based on the best efforts and judgements of the institutions. While categories have been broadly created for the entire system, institutional responses may vary slightly based on institutional interpretation. Likewise, differences in local and county stay-at-home orders have created disparate impacts for institutions based on locale.

USHE Degree-Granting Institutions	UU Amt	USU Amt	WSU Amt	SUU Amt	DSU Amt	UVU Amt	Snow Amt	SLCC Amt	Degree Total
Direct Incurred Expenditures	\$ 41,793,256	\$ 11,432,108	\$ 8,034,724	\$ 2,243,576	\$ 5,076,055	\$ 1,742,576	\$ 1,377,438	\$ 10,226,107	\$ 81,925,841
Services Provided to Students	\$ 2,195,363	\$ 474,484	\$ 729,583	\$ 527,231	\$ 2,514,763	\$ 476,434	\$ 34,422	\$ 5,595,438	\$ 12,547,718
Operational Costs	\$ 16,509,121	\$ 7,789,759	\$ 6,684,613	\$ 1,250,201	\$ 2,416,736	\$ 1,157,733	\$ 992,310	\$ 3,238,192	\$ 40,038,666
Faculty and Staff Expenses	\$ 6,574,954	\$ 701,496	\$ 4,869,071	\$ 88,379	\$ 1,005,653	\$ 674,608	\$ 494,770	\$ 1,800,584	\$ 16,209,515
Expenses Related to Move to Online Instruction	\$ 4,997,097	\$ 3,165,029	\$ 1,497,571	\$ 896,239	\$ 1,296,458	\$ 64,589	\$ 298,396	\$ 435,851	\$ 12,651,230
Medical and Protective Equipment, Supplies, Labor, Equipment, etc.	\$ 1,250,971	\$ 176,918	\$ 10,118	\$ 127,463	\$ 114,625	\$ 28,462	\$ 50,614	\$ 476,430	\$ 2,235,602
Non-Refundable Travel, Conference Fees, Study Abroad, etc.	\$ 255,510	\$ 82,558	\$ 105,055	\$ 61,379	\$ -	\$ 42,728	\$ 11,902	\$ -	\$ 559,132
Emergency/Crisis Management/Public Safety Increased Response	\$ 252,377	\$ 1,248,401	\$ -	\$ -	\$ -	\$ 28	\$ -	\$ 48,342	\$ 1,549,148
Other Operating Costs	\$ 3,178,212	\$ 2,415,357	\$ 202,799	\$ 76,741	\$ -	\$ 347,318	\$ 136,627	\$ 476,985	\$ 6,834,039
Auxiliary Enterprises	\$ 20,391,616	\$ 3,167,817	\$ 496,596	\$ 418,294	\$ 144,556	\$ 86,522	\$ 299,387	\$ 59,849	\$ 25,064,637
Refunds (Bookstore, Housing, Food Services, Events, Conference, etc.)	\$ 19,928,628	\$ 3,136,271	\$ 458,400	\$ 413,733	\$ 144,556	\$ 86,522	\$ 297,139	\$ -	\$ 24,465,248
Other Auxiliary Expense	\$ 462,988	\$ 31,546	\$ 38,196	\$ 4,561	\$ -	\$ -	\$ 2,248	\$ 59,849	\$ 599,389
Tuition and Fee Refunds	\$ 2,697,156	\$ 48	\$ 123,931	\$ 47,850	\$ -	\$ 21,888	\$ 51,319	\$ 1,332,629	\$ 4,274,821
Actual Lost Revenue To Date	\$ 69,714,551	\$ 9,137,988	\$ 1,998,841	\$ 3,569,803	\$ 1,482,316	\$ 15,205,614	\$ 4,561,404	\$ 6,639,436	\$ 112,309,954
Tuition, Student Fee, and Course Fee Revenue	\$ 2,969,144	\$ 22,780	\$ 13,674	\$ 1,267,400	\$ 60,000	\$ 4,342,749	\$ 1,556,507	\$ 3,314,411	\$ 13,546,666
Auxiliary Enterprise Revenue (Housing, Bookstore, Food, etc.)	\$ 26,797,970	\$ 3,807,042	\$ 365,050	\$ 154,987	\$ 300,000	\$ 3,765,364	\$ 464,884	\$ 1,238,416	\$ 36,893,713
Athletics Revenue	\$ 3,596,265	\$ 1,002,964	\$ 505,985	\$ 661,558	\$ 45,100	\$ 655,372	\$ 1,000	\$ 221,012	\$ 6,689,256
Performing Arts Revenue	\$ 860,705	\$ 120,651	\$ 87,512	\$ 8,650	\$ 10,600	\$ 281,842	\$ 13,276	\$ 251,050	\$ 1,634,285
Parking Revenue	\$ 694,489	\$ 107,805	\$ 100,794	\$ 700	\$ 12,500	\$ 1,347,244	\$ -	\$ 221,000	\$ 2,484,532
Revenue Generating Activities (camps, conferences, etc.)	\$ 2,473,941	\$ 1,260,389	\$ 457,287	\$ 850,102	\$ 35,000	\$ 318,649	\$ 1,476,592	\$ 28,000	\$ 6,899,960
Other Lost Revenue	\$ 32,322,037	\$ 2,816,357	\$ 468,539	\$ 626,406	\$ 1,019,116	\$ 4,494,395	\$ 1,049,145	\$ 1,365,547	\$ 44,161,543

USHE Technical Colleges	BTECH Amt	DTECH Amt	DXTECH Amt	MTECH Amt	OTEC Amt	SWTECH Amt	Tooele Amt	UBTECH Amt	Tech. Total
Direct Incurred Expenditures	\$ 101,242	\$ 836,959	\$ 707,385	\$ 1,466,424	\$ 66,624	\$ 130,221	\$ 191,079	\$ 181,679	\$ 3,681,613
Services Provided to Students	\$ -	\$ -	\$ 251,957	\$ -	\$ -	\$ 37,000	\$ 43,150	\$ 86,450	\$ 418,557
Operational Costs	\$ 60,393	\$ 836,959	\$ 436,208	\$ 1,444,626	\$ 66,624	\$ 55,157	\$ 111,365	\$ 95,229	\$ 3,106,560
Faculty and Staff Expenses	\$ 26,960	\$ 775,934	\$ 356,516	\$ 57,531	\$ -	\$ 19,255	\$ 2,251	\$ -	\$ 1,238,447
Expenses Related to Move to Online Instruction	\$ 5,919	\$ -	\$ 30,664	\$ 1,260,453	\$ -	\$ -	\$ 78,806	\$ 24,881	\$ 1,400,723
Medical and Protective Equipment, Supplies, Labor, Equipment, etc.	\$ 27,514	\$ 61,025	\$ 46,090	\$ 112,505	\$ 66,624	\$ 13,398	\$ 7,193	\$ -	\$ 334,350
Non-Refundable Travel, Conference Fees, Study Abroad, etc.	\$ -	\$ -	\$ 151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151
Emergency/Crisis Management/Public Safety Increased Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	\$ -	\$ -	\$ 2,787	\$ 14,136	\$ -	\$ 22,504	\$ 23,115	\$ 70,348	\$ 132,890
Auxiliary Enterprises	\$ 17,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,536	\$ -	\$ 42,876
Refunds (Bookstore, Housing, Food Services, Events, Conference, etc.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Auxiliary Expense	\$ 17,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,536	\$ -	\$ 42,876
Tuition and Fee Refunds	\$ 23,509	\$ -	\$ 19,220	\$ 21,798	\$ -	\$ 38,064	\$ 11,028	\$ -	\$ 113,619
Actual Lost Revenue To Date	\$ 458,092	\$ 1,345,699	\$ 246,995	\$ 2,049,848	\$ 519,517	\$ 131,403	\$ 90,957	\$ 284,709	\$ 5,127,221
Tuition, Student Fee, and Course Fee Revenue	\$ 257,048	\$ 595,352	\$ 145,974	\$ 1,501,932	\$ 245,560	\$ 131,403	\$ 81,419	\$ 178,314	\$ 3,137,002
Auxiliary Enterprise Revenue (Housing, Bookstore, Food, etc.)	\$ 157,905	\$ 422,616	\$ 88,698	\$ 281,748	\$ 245,357	\$ -	\$ -	\$ -	\$ 1,196,325
Athletics Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Performing Arts Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parking Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Generating Activities (camps, conferences, etc.)	\$ -	\$ -	\$ 558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 558
Other Lost Revenue	\$ 43,139	\$ 327,731	\$ 11,765	\$ 266,168	\$ 28,600	\$ -	\$ 9,538	\$ 106,395	\$ 793,336

*The expenditures and lost revenue categories in this spreadsheet are designed to help the Commissioner's office communicate institutional impact to policymakers and stakeholders.

It is meant to capture all possible losses due to COVID, but does not guarantee that these losses will be reimbursed or made whole through federal or state funding.



USHE Research Institutions

Institutional COVID-19 Financial Impact

November 2020

University of Utah Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID-19?

The academic mission has been impacted financially in several ways. The University of Utah (UU) postponed the approved tuition increase for summer and fall semesters. This resulted in an estimate of \$3.7 million loss in revenue. This was coupled with the base budget cut to appropriations used for the academic mission. UU also waived \$150 of mandatory student fees for each student during Fall 2020 creating a deficit of \$4.7 million. We will continue to waive that portion of mandatory fees for Spring 2021. UU also waived \$150 of mandatory student fees for each student during Fall 2020 creating a deficit of \$4.7 million. UU also waived any online course fees creating a reduction of \$1.1 million of anticipated revenue. We are planning on waiving these fees for the Spring 2021 semester as well which will double the deficit related to these waived fees to almost \$10 million this year.

- We are fortunate to have students engaged in their education with the largest freshman class we have had.
- Revenue generating entities are the most challenged. These include student housing, food services, campus bookstore, Red Butte Garden, Pioneer Theatre Company, Utah Museum of Natural History to name a few. All of these entities were either unable to offer their services or greatly restricted. Although there were some furloughs, many of these entities have fixed costs that must be paid.
- Athletics is another area that has been hard-hit financially. As has already been stated, we are looking at a loss of at least \$30 million.
- University Health has also been hurt financially, specifically during spring semester when procedures and services were severely limited while anticipating a surge in COVID patients.

How have you been able to mitigate those financial impacts?

- We are grateful to have received \$18 million in CARES funds for the Academic Mission, of which \$9 million went directly to students. University Health and School of Medicine also received CARES funds to help with their additional expenses and losses.
- UU also initiated a hiring freeze, delayed salary increases, delayed capital projects and equipment purchases, instituted travel restrictions and review purchases greater than \$10,000.
- UU has utilized cash reserves which will help with one-time losses.
- Athletics employees have a furlough program to help reduce expenses.

Are there any long-term financial impacts from COVID-19 on your institution?

The financial impacts will be felt for a number of years. We will need to use reserves to cover losses. Continued student engagement in their education will be important to our community and to the University.

On a positive note, UU should be able to use what we have learned about our ability to work online and offsite. Whereas some work is challenging, there are other areas where this may generate cost savings and employee satisfaction is instituted strategically.

What would you like the Committee to know about your institution's current year financial situation?

We are fortunate that we have adequate cash reserves to continue operations and make payroll across all of our missions: education, research, service and clinical. However, finding funding that can be used to appropriately deal with losses in certain areas will be a challenge. Also, certain strategic initiatives will progress at a slower rate as funding is shifting to cover the funding challenges and extra expenses.

Historically, we have taken steps to prepare for economic emergencies. However, the length of the pandemic will test our ability to balance the needs of our students, faculty and staff.

Utah State University

Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID-19?

The financial impacts of COVID-19 have been felt across the entire institution although some areas have been hit much harder. Education & General (E&G) areas felt the least impact initially since their budgets remained whole, allowing them to cover their continuing expenses through FY20. However, now that ongoing appropriations have been cut beginning in FY21, totaling \$5.8 million for USU, E&G units are having to find ways to cut ongoing costs which is being accomplished primarily through personnel reductions.

Auxiliaries have been hit very hard. Housing and Dining took the hardest hits first when we had to refund students who left campus in the Spring when we moved to full remote delivery. CARES funding was a huge help in offsetting these refunds. However, since all events have been shut down for months now, and since no summer programs were allowed, all auxiliaries have been greatly impacted. Revenue losses for auxiliaries since COVID began are estimated at \$8.5 million for calendar year 2020 compared to normal conditions. Expense reductions mitigate the financial impact but not nearly enough to break even. For the first quarter of FY21, auxiliaries have lost over \$1 million. With so few students on campus and so many employees working remotely there is a huge shortage of customers for the Campus Store, Dining, and Parking operations. The University Inn is a smaller auxiliary unit but has nonetheless suffered from a dramatic reduction in guests due to widespread travel restrictions and no university events.

Tuition revenue is also down with expected shortfalls of \$4 million for FY21. Enrollments are fairly flat, but the mix of resident vs non-resident students is creating a large tuition deficit. Resident undergraduate enrollments are up but declines in non-resident students and international students have decreased, creating large revenues losses. These enrollment changes are believed to be primarily COVID related.

The USHE decision to refund a portion of Fall fees cost over \$2.9 million. Because the fee receiving units still need the revenues, this cost was taken centrally. We hope that CARES funding can offset part of this but we anticipate far more expenses than our CARES funding will be able to cover.

Athletics is another area that has suffered large financial impacts due to cancelled or reduced sporting events, TV rights payouts, conference and NCAA revenues, etc. Losses are anticipated in the \$3 million range for FY21.

Two capital projects that were near the groundbreaking stage had large increases in estimate construction costs right after COVID hit which required more institutional financial support and creative ways to find new external funding sources to allow the needed projects to proceed.

Many departments have asked for central financial help for lost revenues but that is not something that Institutional CARES can cover nor can central funds cover these lost revenues. Departments have had to employ a variety of means to reduce expenses to mitigate these revenue losses but finding acceptable reductions has been difficult.

How have you been able to mitigate those financial impacts?

CARES funding has been crucial by providing funds to deal with many of the additional costs that have been incurred in order to respond to and to manage the COVID crisis, including testing capabilities which have been implemented on the main Logan campus. Some of the CARES funding has been able to reimburse refunds to students as was mentioned in question #1 but the use of Institutional CARES funds is limited.

We have reduced expenses wherever possible in the auxiliaries and in Athletics. Some areas have greater variable costs that can be reduced (e.g. Dining food costs and student labor costs) but other areas have large fixed costs (e.g. Housing facilities operating and debt service costs) that make it difficult to reduce expenses dramatically. Athletics expenses for team travel and recruiting were drastically reduced. We have also transferred as many people as possible to COVID related tasks (e.g. contact tracing and case containment) where at least some hourly wages could be funded with CARES to save expenses in departments where activities dropped dramatically (e.g. Event Services).

In order to respond to the state budget cut, USU implemented a Voluntary Separation Incentive Program to encourage early retirement or other separation options where financial savings could be realized. Although this avoids some involuntary terminations, the work still needs to be done which requires redistribution of workloads and unfortunately a loss of senior, skilled employees with institutional history in many cases. Nevertheless, it does provide a mechanism to reduce personnel and capture some ongoing savings.

We have dramatically reduced student hourly labor so that we could use full-time employees wherever possible. This allowed us to offset some of the costs of keeping those benefitted individuals employed but did take away many opportunities for students to earn income. Considering the reduced number of students on campus, this was a good strategy to reduce overall expense.

Are there any long-term financial impacts from COVID-19 on your institution?

The state budget cuts are ongoing so that funding is lost forever. In addition, all of the funding that was approved for FY21 and then taken back is effectively gone forever and the next session will most likely be challenging from the standpoint of new funding. All of the funding set aside in dedicated accounts for capital facilities was also lost. These funding losses, combined with the other lost revenues described in question #1 will create large deficits or significant reductions in reserves needed for renovations and repairs. The effects of massive revenue losses created by COVID, although not all permanent, will take many years to recover from.

What would you like the Committee to know about your institution's current year financial situation?

The uncertainty of the future with regards to ending the COVID crisis and restoring operational, enrollment, and financial stability is a very daunting challenge and concern. As bad as things have been to this point, we know that we can still recover and regain our positive momentum toward meeting our institutional mission if we can just stop the bleeding, and return our focus to the pre-COVID opportunities and challenges in which we were previously engaged, as soon as possible.

We are working very hard to manage through the COVID crisis while still maintaining the quality academic offerings and research that make USU such a great institution. We are taking safety seriously but also trying to engage with students despite such difficult learning and social environments. We need support and resources to successfully navigate these diverse challenges and the trust and confidence from state and systems leaders that we are doing all we can to work together to be a big part of the solution to all of our various constituents across the entire state.



USHE Regional Degree-Granting Institutions

Institutional COVID-19 Financial Impact

November 2020

Weber State University

Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID-19?

As a condition of accepting Federal CARES Act funding, institutions had to agree to not lay-off employees for a period of time. For some areas of the institution, then, the combined effect of the COVID-19 shut-down and the CARES Act funding was that their revenue streams were interrupted at the same time they were not allowed to adjust their expense structure. These are the areas that have been most affected by the pandemic. They include food services, student housing, conferencing, intercollegiate athletics, Browning Center, WSU Bookstore. Due to the June 2020 state tax-funds cuts, our state-funded operations have been impacted as well, but not to the same degree.

How have you been able to mitigate those financial impacts?

WSU has received 5 different installments of CARES Act Funding totaling nearly \$20 million. This funding has enabled us to provide direct aid to students, transition our courses to more technology-assisted models, purchase safety supplies and testing-kits, hire contact tracers, etc. The money has been invaluable. However, some of our most impacted areas, including those listed above, are not able to use CARES Act funding. Institutional reserves and discretionary funding will be used to stabilize these areas.

WSU has also completed a Voluntary Separation Incentive Program (VSIP) in which 57 employees have agreed to willingly leave the institution. This will, over the next 8 months, free-up \$3.5 million in salary dollars across the institution, and will enable WSU to adjust its cost structure moving forward.

Are there any long-term financial impacts from COVID-19 on your institution?

Yes. WSU will be forced to rely on reserve funding to a significant degree during the pandemic. Depending on the duration of our recovery, it is expected that between \$2 to \$4 million in reserve balances will be used-up. WSU's balance sheet is currently very strong, but this burn-down of reserves will have an impact—particularly on our FY21 Financial Statements. We are hopeful that by FY22 we will again be in a position to add to our reserve balances. The key will be maintaining enrollment levels during this period.

What would you like the Committee to know about your institution's current year financial situation?

In times like these, WSU is most grateful that we have been allowed to manage our own balance sheet, and to save for a rainy day without fear of the funding being taken away. We are also grateful to policy-makers for providing emergency funding. One wish is that this emergency funding had fewer use-restrictions.

Southern Utah University Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID- 19?

COVID-19 has certainly made an impact on Southern Utah University financially by imposing numerous costs and the unexpected loss of revenues necessary to fund University operations. The most immediate challenge for SUU involves cash flow. The University is continuing to experience a revenue loss from decreased international student tuition, food services sales, athletics ticket sales, discounted student fees, and other auxiliary operations revenues. These revenue losses coincided with increased costs in the remote delivery of instruction, supplies related to cleaning campus, and partial refunds on fees, room, and board. The third impact included budget reductions from the Legislature as they worked to balance Utah's state budget. These impacts coming in a very short period of time required SUU to make difficult decisions regarding the allocation of resources.

- As outlined in the monthly COVID-19 financial impact summary sheet, impacts have been varied by category. Services provided to students, added operational costs, and refunds amount to \$2.24 million.
- Actual lost revenues on discounted student fees, reduced international tuition, cancelled athletic competitions, camps and conferences, closure of the Utah Shakespeare Festival, along with department and other cancelled events amounts to \$12.9 million.
- Following several Legislative special sessions to address budget reductions, SUU implemented over \$4.2 million in targeted cuts to align expenses with revenues for FY 2021.

How have you been able to mitigate those financial impacts?

- The administration was able to realign budgets to avoid furloughs, layoffs, or a reduction-in-force. Vacant positions due to retirements or other departures were frozen and not back-filled. This action allowed for a reduction in overall costs but also provided some Education & General (E&G) funds to cover ongoing personnel costs funded only one-time in FY 2020.
- Reallocated salaries away from E&G funding utilizing available "soft" funds within the Office of International Affairs.
- Reduced the Athletics Department budget by 13%, the largest single department impacted on campus. Significant personnel savings were realized by leaving staff and coaching positions vacant and through closure of the men's and women's tennis programs. Other costs tied to cancelled games, reduced travel, game officials, etc. are helping to balance COVID-19 impacts.
- SUU experienced an increase in enrollments fall semester 2020 helping offset the loss of International students. In addition, enhanced efforts with student support of incoming and retained students through our SOAR and ACES programs minimizing enrollment melt at the beginning of the semester.
- Significant investments in information technology including hardware, software, and the installation of a video camera in every classroom allowed for various teaching modalities to meet the unique choices of students coping with COVID-19 worries. Federal CARES Act funds covered most of these added costs.

Are there any long-term financial impacts from COVID-19 on your institution?

- We remain concerned about the long-term negative impact COVID-19 has over travel restrictions and foreign students worried about attending college in the U.S.
- Guaranteed (revenue) games for athletic teams plays a significant role in funding D1 athletics. If conferences continue to allow only in-conference games, expenses will not be matched with game revenues to aid in balancing the athletics budget.
- Maintenance and replacement costs for newly purchased and installed classroom video/camera equipment and other remote learning resources will impact the university as these items experience failure or reach the end of their useful life. Ongoing software costs tied to the remote delivery of instruction will remain with us into the future as well.
- Unfilled/eliminated positions have resulted in reduced faculty and staffing levels, negatively affecting class sizes and workload along with some campus services.
- Depending on the length of time COVID-19 disruptions impact ongoing programs like College Athletics, the Utah Shakespeare Festival, the Larry H. Miller Utah Summer Games, and other camps and conferences hosted by SUU, the costs associated with personnel and general operations will place a great burden on the institution.
- On a discouraging note, we are seeing increased demand for campus counseling and wellness services due to the prolonged social isolation of students caused by strategies to prevent the spread of COVID-19. We have increased campus awareness and training for suicide prevention in an effort to ensure students are looked after and helped.

What would you like the Committee to know about your institution's current year financial situation?

- Legislative budget reductions are always a challenge; however, we are grateful Utah's economy has fared better than virtually all other states. The administration was able to act quickly to adjust expenses to new revenue levels at the same time we shifted to a largely remote learning modality.
- Federal CARES Act funding was instrumental in awarding financial relief to students who were so abruptly impacted by the quick onset of COVID-19 and its ongoing challenges. Additional federal relief funding to the University, Shakespeare, Head Start and other campus programs allowed us to temper impacts that could have been deeper.
- SUU also enjoyed increased tuition revenue due to enrollment growth in the summer and fall. These revenues, combined with Federal relief funds and reserve balances, have provided a sense of financial security while maintaining university services and operations.

Dixie State University

Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID-19?

Dixie State University's Dining Services and Road Scholar operations have been negatively impacted by COVID-19. Further, there is concern that the elimination of the Fall Athletics fee will result in a manageable Athletics operational loss dependent upon on the number of athletic contests played in the Spring.

How have you been able to mitigate those financial impacts?

- Dining Services revenue is down 60%. A major portion of the lost revenue is the reduction in catering operations from the nearly complete cancellation of campus banquets and events. Further, the increased virtual classes and A/B day schedules have significantly reduced the number of students on campus each day and thus reduced the sales at DSU food venues. In order to balance the Dining Services budget, DSU has reduced the Dining Services labor force by 2 full-time employees, 6 part-time employees and will not rehire 6 vacant part-time positions.
- The Road Scholar program provides educational tours to the National Parks. The tour revenue is for bus transportation, lodging, meals and educational services to patrons. The Road Scholar corporate office in Boston has cancelled all tour bookings through Spring 2021. The loss of revenue is being offset by the reduction of 1 full-time position and several part-time positions. Further, the Road Scholar program has a sufficient fund balance to service debt on the busses until the Tours are scheduled to return.

Are there any long-term financial impacts from COVID-19 on your institution?

Thus far, DSU does not anticipate any long-term financial impacts from COVID-19.

What would you like the Committee to know about your institution's current year financial situation?

DSU's overall financial position remains resilient and stable with the increased tuition revenue from significant enrollment growth. The State Budget cut has been mitigated, on a one-time basis, through fund balance and the additional tuition revenue from enrollment growth.

Utah Valley University Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID-19?

Since March 2020, Utah Valley University has experienced significant revenue loss due to a reduction of state tax funds, a decrease in non-resident enrollment, the waiver/refund of 25 percent of Fall 2020 general student fees, and operational changes associated with COVID-19.

To date, revenue losses have had the most significant impact on the areas listed below (descending order of impact):

1. Education & General Operating Budget (tax funds/non-resident tuition)
2. UCCU Center/Events Services
3. General Student Fees
4. Campus Store
5. Dining Services
6. Parking Services
7. Academic Course Fees
8. Athletics
9. Sorensen Student Center
10. Testing Center
11. Noorda Center for the Performing Arts
12. Print and Mail Services

How have you been able to mitigate those financial impacts?

UVU has been able to mitigate revenue loss through the use of Institutional CARES Act funds, university fund balances, and cost reductions including:

- No salary increases
- Temporary hiring freeze
- Elimination of 9 vacant full-time faculty and 7 vacant full-time staff positions
- Reassignment of some full-time employees
- Furlough of 132 employees and layoff of 13 employees
- Significant reduction in part-time staff and student employees
- Travel restriction
- Reduction in current, travel, and capital budgets

While Athletics has lost revenue from donations and sponsorships, these losses have been mitigated through cost reductions (travel, game operations, etc.). The WAC will resume athletic competition this month. With the additional eligibility year for NCAA athletes, additional athletic scholarships will need to be funded for the next few years.

Are there any long-term financial impacts from COVID-19 on your institution?

Through strong financial management, UVU is well-positioned to weather the financial impacts of COVID-19 in 2020-21. UVU's finance team is providing financial updates each month to UVU's Board of Trustees and to the Office of the Commissioner of Higher Education. Beyond 2020-21, UVU anticipates continued revenue loss in many of the areas currently impacted by restrictions in response to COVID-19. In particular, the effect of less on-campus instruction and event limitations will continue to impact auxiliaries and service enterprise revenues. While UVU experienced record enrollment during Summer 2020, Fall 2020 headcount was lower than Fall 2019 with significant decline (15%) in non-resident students. Given UVU's heavy reliance on tuition revenue, student enrollment patterns could negatively impact tuition revenue.

What would you like the Committee to know about your institution's current year financial situation?

While COVID-19 has posed many challenges to the university and resulted in the loss of millions of dollars in revenue combined with additional expenses to ensure safety and academic continuity, some positive opportunities and changes have occurred.

- UVU currently has two significant construction projects underway that have resulted in inconveniences in navigating campus. With fewer students, faculty, and staff on campus, this impact has been minimized and construction timelines have been shortened.
- UVU has equipped over 300 classrooms with technology to allow students enrolled in face-to-face courses to also participate via synchronous remote instruction or asynchronous online learning.
- More UVU faculty (418 since Spring) have completed online teaching certification through UVU's Office of Teaching and Learning to ensure the quality of remote and online learning.
- Key student support services are being provided remotely or through a blend of on-campus and remote access.
- Many staff have experienced and successfully adapted to remote work. UVU will be implementing an expanded on-going remote work options and programs in January.
- UVU launched 21 short-term training programs through Learn and Work providing tuition free opportunities for individuals who are underemployed or unemployed due to the economic impact of COVID-19.

Though COVID-19 has presented some unique challenges, UVU's faculty, staff, and students have demonstrated tremendous grit and resilience. UVU continues to make tremendous progress in implementing Vision 2030 strategies and initiatives, particularly in the expansion of flexible educational and online opportunities. UVU remains focused on strengthening its integrated community college and university mission and addressing the growth in our service region.



USHE Community Colleges

Institutional COVID-19 Financial Impact

November 2020

Snow College

Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID-19?

The obvious impacts of COVID-19 have been felt in the facilities and IT teams. Facilities was responsible for purchasing, distributing, and installing all forms of personal protective equipment (PPE). Those have included hand sanitizer, plexiglass, and sanitizing wipes. In addition, the facilities team increased the frequency and level of cleaning and sanitizing. This meant more people were hired to perform these functions.

IT was another department that had significant costs associated with COVID-19. Even though Snow College maintained over 90% of our classes in a face-to-face format, we needed to transition to provide access to students who were quarantined or unable to make it to class. Cameras and microphones were purchased and installed in over 100 classrooms.

How have you been able to mitigate those financial impacts?

Snow College received a little more than \$1.2 million from the federal CARES Act. These funds were instrumental in covering the facilities costs. UETN also received funding and provided a portion to colleges and universities for COVID-19 costs associated with technology. Snow College used those funds for upgrading hardware and purchasing laptops for students and employees to use in the case of quarantine or working remotely.

Are there any long-term financial impacts from COVID-19 on your institution?

One of the things that COVID-19 has shown us is the need for more robust technology options. We were able to use grant funds to purchase those initially, but maintenance and replacement of those items will require additional ongoing funds.

What would you like the Committee to know about your institution's current year financial situation?

Snow College was in a position where a budget rebalancing needed to occur regardless of COVID. However, coupling a budget rebalance with the impacts of COVID, has resulted in the budgets at Snow College being extremely tight. The number of international students has dramatically decreased due to a combination of immigration and COVID factors. Those students pay a higher rate, so even though Snow College saw record enrollment for this fall, the amount of tuition collected did not increase at the same rate.

Salt Lake Community College

Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID-19?

1. Tuition: Enrollment drop of 7.5% for Fall 2020. This is by far the biggest impact- \$4 million in lost tuition this year estimated.
2. General Student Fees: Student Fee revenue is significantly down due to drops in enrollment. The institution also chose to refund student fees due to COVID-19 and support it with CARES funds.
 - a. The institution will be down \$1,116,000 estimated in student fee revenues. Expenditures are down as well, so that will help offset the loss to some extent.
 - b. The institution refunded student fees of \$40 for Fall 2020 students taking more than 6 credits as a response to COVID-19. This amount was \$622,560 for Fall. This will likely be an additional \$500,000 for Spring 2021. This loss in revenue will be covered with CARES funds.
3. Course Fee Revenue is anticipated to be down at least \$425,000.
4. Business-type activities: The college's revenue generating areas (including auxiliaries) were severely impacted by COVID given the required closure of specific areas like:
 - a. Food Services - annual expected loss \$325,000
 - b. Child Care - annual expected loss \$300,000
 - c. Grand Theatre - annual expected loss \$200,000
 - d. Lifetime Activities Center (LAC)/Athletics - annual expected loss \$200,000
 - e. Miller Conferencing - annual expected loss \$200,000

While the college was required to close these departments due to health restrictions, we did not furlough employees - but instead offered emergency pay and workshare. CARES funding will assist in covering net losses in these areas.

How have you been able to mitigate those financial impacts?

The college utilized CARES Institutional funding to offset salary and wage related costs for our business-type activities. The Bookstore, which is outsourced, had to lay off part-time employees and furlough other full-time staff and closed locations other than Taylorsville/Redwood. The CARES Act funding for Institutions is quite restrictive relative to lost revenue, so the college utilized the CARES Act for Strengthening Institutions funding to cover additional expenditures (other than emergency pay) in revenue generating areas to the following extent:

- Miller Food Service - \$144,560.15 for lost revenue and continued fixed costs.
- Student refunds of \$9,504.98 for a portion of the fees prorated for off-campus courses like golf, bowling, rock-climbing that were not held during the COVID shut-down.
- LAC revenue related to lost rental income for events \$49,177.06.
- Food Services – we contracted with a 3rd party food vendor in Fall 2020 to provided limited services to the Taylorsville/Redwood and Miller Campuses. Due to the fact that there are few students on campus, these operations will likely need CARES funding to survive through the academic year. At this point it is too early to tell what that funding might entail.
- Grand Theater - We actually covered the Grand Theater with Education & General monies, with the exception of emergency pay. The Grand will likely continue to have issues given that they must adhere to social distancing guidelines and this limits their ticket sales.

Are there any long-term financial impacts from COVID-19 on your institution?

Yes. The bigger picture is with enrollments and whether the students that we are losing will create a long-term impact for the students attaining post-secondary education, and then the institutional impact on future tuition. Our students thrive better in an in-person classroom environment. Since that opportunity has been limited, and due to the fact that many of our students are on the lower-economic scale and need employment more than they need classroom education (at least in their mind), we will likely be negatively impacted by COVID-19 for years to come. This will certainly have a negative financial impact on our institution. Other impacts include the following:

- With 70% of our students attending online, both our Bookstore and Food Services are struggling with revenue. We don't see this changing in the near future. Currently, both of our outsourced auxiliary operations are struggling financially and are working to stay viable whether through furloughing staff or reducing hours and locations.
- Likewise many of our revenue generating areas are seeing a significant decrease in revenue related to so few students on campus and decreased enrollment or restrictions in the number of folks that can gather (Miller Conferencing, etc.).
- While travel restrictions are still in place, the college does realize some cost savings with the college-wide decrease in employee travel.
- We do see an increase in the need for cleaning supplies and custodian staff to keep students and staff safe and there is a cost associated with this issue.
- Many employees are working excess hours to either absorb additional COVID-related duties (response team, IT, CARES grant management) or to manage operations for those employees that are quarantined or otherwise unable to work.

What would you like the Committee to know about your institution's current year financial situation?

The committee should know there is a crisis taking place with our lower socioeconomic status families and the students we serve. Communities of color have been the most impacted by COVID-19. As for the institution, the drops in enrollment will hurt our performance funding down the road. Yet, we are the institution most designed and capable to help these COVID-impacted communities. SLCC serves a unique role in the delivery of higher education in the USHE system. Our financial situation will worsen if steps are not taken to address the declining college-going population in our service region.



USHE Technical Colleges

Institutional COVID-19 Financial Impact

November 2020

Bridgerland Technical College Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID- 19?

The first and most apparent financial impact of COVID-19 is the various reductions in legislative appropriations. At Bridgerland, these include pulling back the \$38,059,600 appropriation for the new Health Sciences Building and the 2.5% budget reduction.

The other specific areas within Bridgerland Technical College that have been financially impacted by COVID-19, and cannot be recovered through Higher Education Emergency Relief Funds (HEERF), is the category of "lost revenue." While Bridgerland has successfully remained open in most programs for face-to-face, hands-on instruction throughout the lockdowns, limiting the capacity to accommodate social distancing does impact tuition, fees, and auxiliary services revenue.

How have you been able to mitigate those financial impacts?

Bridgerland has been able to mitigate the financial impact of the 2.5% budget reduction imposed by the legislature using internal efficiencies and voluntary natural attrition. Then, we have been backfilling these positions with hourly part-time and hourly full-time employees. This is a workable short-term solution but not sustainable. The majority of these positions will need to become long-term, benefits-eligible when future legislative funding becomes more available.

The college has been limiting travel, supplies, materials, and other current expenses wherever possible to address lost revenue issues. This is not a long-term solution, but cautious deferring of expenses will buy some time for economic recovery.

Are there any long-term financial impacts from COVID-19 on your institution?

The use of hourly part-time and hourly full-time employees will have a long-term financial impact on Bridgerland Technical College unless there is a systematic effort to upgrade these positions to benefits-eligible over time. Turnover cost is very high with hourly employees, so this strategy is short-term only.

What would you like the Committee to know about your institution's current year financial situation?

Bridgerland Technical College is cautiously optimistic about the current year's financial situation. We have a balanced budget, and we are working hard to "save lives and livelihoods." Like everyone, the college hopes the economy will recover, and there will not be any additional legislative imposed budget reductions.

Davis Technical College Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID-19?

The state-wide budget reductions related to COVID-19 eliminated budget for several things which were deemed to be extremely important. In addition to not being able to expand various programs as anticipated, we have had difficulty meeting commitments to the local school district for programs taught in the high schools. Additionally, we were not able to hire critical safety and security positions needed to keep our campus as safe as we would like.

Overall, Davis Tech has seen lower tuition and fee revenues. Initially we had developed budget plans anticipating that the pandemic would not last the entire year. As COVID-19 numbers continue to grow, it now seems unlikely that the pandemic will be over in time to see a recovery in tuition and fee revenues late in the fiscal year. Tuition and fee revenues are used to cover the costs of various operating expenses including supplies and wages.

Davis Tech instruction is primarily hands on. Faculty and students use face masks, face shields as needed, and practice social distancing. The social distancing has created a need for additional adjunct faculty in shops and labs to properly monitor student learning in those environments. This has been a challenge, since reductions in appropriations and tuition and fees have reduced adjunct faculty budgets.

Auxiliary Enterprises have been hit particularly hard. This is significant at a technical college because most of our auxiliary enterprises are integral to instructional programs. Our bookstore revenues are down. Our food services program, which is tied to our Culinary Arts instructional program is suffering. Our Cosmetology and Esthetic salons, which operate exclusively as a part of those training programs are seeing significant losses in revenue and struggle to get the clients needed to maintain the programs.

How have you been able to mitigate those financial impacts?

We received additional CARES funding through Davis County which helped with several areas, particularly with covering additional adjunct faculty budgets. The Davis County CARES funds will be spent before the end of December 2020. For some other items, Davis Tech has simply tightened budgets and done without.

Are there any long-term financial impacts from COVID-19 on your institution?

Further reductions in budgets, including those reductions related to declining tuition and fees revenues, for adjunct faculty and other part time employees will make it difficult to retain those employees and/or replace them in the future. Auxiliary enterprises are seeing rapid decline in their operating capital which will make it difficult to keep those enterprises moving forward.

What would you like the Committee to know about your institution's current year financial situation?

Davis Tech is very optimistic about the future. Our campus been open with students attending in person since May 4th. We have taken precautions to keep students and faculty safe with proper PPE and social distancing. Our students are still obtaining employment upon completion of our programs. CARES funding from various sources, including the federal government, the state, and local governments, has helped us get through this difficult time. We believe that the changes we have made in response to COVID-19 will help us to be a better institution once this pandemic is over.

Dixie Technical College

Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID-19?

The college was for the most part closed in April and May of 2020, which resulted in a loss of 15-20% of FY19's tuition and fees. Despite that setback, due to strong enrollment growth, FY20's tuition and fees still exceeded those of FY19. In addition, short-term training courses, the college Cafe, the campus store, facility rentals and catering have been severely curtailed in order to reduce the number of possible infection vectors on campus, to ensure as much as possible the continued operation of the college's COE programs.

How have you been able to mitigate those financial impacts?

Enrollment in the college's COE programs has been strong, and tuition and fees have grown in tandem. Federal CARES funding enabled the college to financially assist students who would otherwise be unable to afford college. The impact of the closure of the Cafe, store, facility and catering operations have not had a significant net impact on the college's financial position.

Are there any long-term financial impacts from COVID-19 on your institution?

The college's COE programs have continued to grow despite reduced appropriations, and they have been able to do so in part due to CARES funding. Once that funding is fully utilized, the college will have a year of increased expenses due to growth in enrollment and no additional appropriations to pay for the increased enrollment other than the small amount covered by tuition and fees. It is essential that this "lost year" of appropriations be made up at some point.

What would you like the Committee to know about your institution's current year financial situation?

The technical colleges, because they have very few auxiliaries and very low tuition, may be less vulnerable to downturns in the economy or enrollment than the degree granting institutions, but they are consequently more dependent upon appropriations. Dixie Tech's COE programs have continued to grow during the pandemic. Program enrollment, tuition and fee growth is strong, and the CARES funds have helped defray many COVID-related expenses. Washington County continues to have the strongest population growth in Utah, and has historically grown twice as fast as the rest of the state. To meet demand with the technical colleges' low tuition model, continued additional appropriations will be required by Dixie Tech. Dixie Tech has been able to reap the rewards of increased efficiencies and capacity with its new facility over the last several years, allowing the college to increase its certificate-seeking membership hours at a higher rate than any other UTech campus between FY17 and FY19, but continuing that growth will require additional ongoing appropriations to add more qualified instructors and lab space.

Mountainland Technical College Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID-19?

All areas of MTECH have been negatively impacted financially by COVID-19. Because of reduced classroom and lab capacity required to maintain social distance, the decreased number of students has decreased anticipated tuition and fees by nearly 1/3. Our Auxiliary and Educational Services revenues have also been severely disrupted. These revenues are used to help cover operational costs, as well as provide financial support for educational programs. One example is Cosmetology. MTECH Cosmetology salons bring in hundreds of thousands of dollars in revenue each year providing services to the public. MTECH students become proficient through hands-on experience. This revenue is returned to the program to decrease the cost of attendance. MTECH's Cosmetology salons have been closed to the public now for several months. State of Utah appropriations budget cuts, driven by COVID19, have not allowed MTECH to fully open the new Trades & Technology building , nor allowed other programs to grow to meet market demand.

How have you been able to mitigate those financial impacts?

MTECH has been able to mitigate COVID-19 financial impacts by sourcing grant funding for new programs and program expansion. The grant funding, however, is very limited in scope and the grant funds must all be spent by early December, while MTECH will still be responsible to deliver on educational commitments throughout the duration of each student's program, which will continue for several months.

Are there any long-term financial impacts from COVID-19 on your institution?

Lost revenue and budget cuts will disrupt operations well into the future.

What would you like the Committee to know about your institution's current year financial situation?

MTECH is in a position to serve many more students than current funding allows. Before FY 2021 budget cuts, MTECH was on pace to see record growth. Demand continues to be extremely high for MTECH programs, but without additional funding, classrooms and labs will be significantly underutilized.

Ogden-Weber Technical College Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID-19?

Ogden-Weber Technical College's biggest financial impact for FY20 thus far occurred when the institution was forced to shut down in early spring. Student tuition and fees were down \$246,000, and Auxiliary program revenues were down \$238,000. FY21 revenues are holding steady for the time being.

How have you been able to mitigate those financial impacts?

As a result of the shutdown, the college's expenses in other areas such as salaries and benefits, supplies, travel, and utilities also decreased and helped offset the revenue losses.

Are there any long-term financial impacts from COVID-19 on your institution?

Given the pandemic is not over yet, it's difficult to say with complete certainty, but the college is optimistic about the continued demand for our programs and the instruction we offer. Our graduates are still in high demand for employment opportunities with local employers.

What would you like the Committee to know about your institution's current year financial situation?

Ogden-Weber Technical College strives to keep all costs for secondary students at a minimum. While there are no tuition costs to secondary students, there are materials and supplies costs. To keep costs low, programs have purchased textbooks and other tools and equipment that can be shared by secondary students. In an era of COVID, materials, even textbooks, cannot be shared. This has increased the college's costs as we ensure there are no barriers to access and completion for secondary students.

In order to minimize the risk of COVID infections, the college has been very proactive in ensuring employees who experience any symptoms stay home. The college still covers salary and wages while the employee is awaiting COVID test results or is in quarantine. We do not want employees coming to work sick for fear of losing their paycheck. While some employees can telecommute, it is not practical for all. This has increased the college's labor costs.

Costs associated with interpreter services continue to escalate at our college as well and there is never enough funding to meet the demand.

Southwest Technical College Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID-19?

- Southwest Tech's State Appropriation was cut \$156,900 (2.5%).
- Donations to the college for student scholarships have declined significantly since the beginning of the pandemic. When comparing the seven months ending October 31, 2020 to the same seven months in 2019, donations for student scholarships have decreased 52%.
- Student Tuition and Fees revenue for the final quarter of FY 20 was down approximately \$132,000 due to classes cancelled, students' lack of financial resources and the general uncertainty with COVID-19.
- The original budget approved by the State Legislature for FY 21 included one-time equipment funds of \$168,300 which was earmarked to fund new equipment and replacement equipment for multiple programs. When those funds were cut, it had a significant impact on our apprenticeship programs. We had increased enrollment in our plumbing and electrical programs yet inadequate equipment for them to use and we were unable to purchase additional equipment needed for hands on training. Alternate funding for this equipment was not available.
- Increased custodial costs were incurred for cleaning personnel, cleaning supplies, PP&E, and additional equipment required to protect our students.

How have you been able to mitigate those financial impacts?

- Federal Cares Act 18004(a)(3) Relief Funding and a Learn and Work in Utah grant provided scholarship funds to supplement our scholarship donations and support student enrollment.
- The use of Cares Act and Learn and Work funds have allowed us to maintain steady enrollment year-to-date in FY 21; however, this is only a short-term source of mitigation. See Long term impact below.

Are there any long-term financial impacts from COVID-19 on your institution?

- Lack of equipment funding has a long-term impact on all programs within the college. In technical education, equipment upgrades and replacement is critical to our competency-based training mission. With the uncertainty surrounding the Covid-19 pandemic, there is significant uncertainty as to when we will be able to resume our equipment upgrade and replacement plan.
- New positions and program expansion originally funded for FY 21 may take several years to fund placing additional burden on existing employees.
- Uncertainty of student enrollment and availability of other sources of funding for FY 2021 and beyond will have a long-term impact on institutional growth and the ability to fill the job skill training needs of the population in our four-county region.

What would you like the Committee to know about your institution's current year financial situation?

Fall 2020 increases in membership hours are driven by Cares Act and Learn and Work scholarship funds. This funding skews what would be our true revenue for the period. These scholarship funds will soon be depleted and without these scholarship funds, it will be even more difficult for students to afford college education. Fiscal year 2020-2021 year-to-date revenue has been strong considering the economic situation; however, the second half of the year is a major concern. Trends of the first half of the year, are not a clear indication of what we will see in the second half of the year.

Tooele Technical College Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID-19?

Tooele Technical College has managed this crisis in stride. Student enrollment since July has been strong. Programs like Learn and Work have been successful in getting students in the door and helping them commence their education and training. The cohort-based programs have struggled with enrollment due to canceling cohort enrollment windows. Besides the cohort-based dip, other programs have resumed at or near capacity.

How have you been able to mitigate those financial impacts?

The CARES Act funds have been a good source of funds to cover the additional costs the college has incurred due to the pandemic.

Are there any long-term financial impacts from COVID-19 on your institution?

The long-term impacts will be from the 2.5% cut and the cut in building funds, specifically the non-dedicated projects. The 2.5% cut will have lasting impacts, we don't have excess financial resources to compensate for this reduction in funds. For example, one important employee management objective is to bring salaries up to market rates. Last year we had aspirations to achieve this, however with the 2.5% cut, and pulling this request from the legislative request, this objective becomes more difficult to achieve. This will make it harder to attract and retain qualified instructors.

What would you like the Committee to know about your institution's current year financial situation?

If it wasn't for the reduction in the non-dedicated building funds, the college would be planning a much-needed expansion. Student enrollment has grown 65% in the last two years. Tooele County is expecting continued strong growth and for most programs, we are at capacity. This year we have had to limit enrollment because we don't have the space to meet student demand. In spite of all that, we have focused on our mission and continue to provide quality training for adults and high school students.

Uintah Basin Technical College
Institutional Financial Update November 2020

What specific areas within your institution have been financially impacted by COVID-19?

1. Local community support for scholarships for students is severely diminished due to economic factors. This has a direct impact on enrollments and tuition & fee revenues.
2. UBTech Health Occupation programs have incurred additional expenses for adjunct instruction due to our health care partners not being able to accommodate students with clinical instruction during the COVID crisis.

How have you been able to mitigate those financial impacts?

1. Additional funding from the Learn and Work fund for students is temporarily filling some of the void.
2. CARES funding is reimbursing the college for additional Health Occupations adjunct costs described above.

Are there any long-term financial impacts from COVID-19 on your institution?

1. Yes. For years we have relied on annual revenue streams for student financial aid that are now substantially reduced.
2. We have no visibility of when our students will be allowed back into the health care facilities. We are currently modifying campus facilities to simulate the clinical experience.

What would you like the Committee to know about your institution's current year financial situation?

1. Financial aid resources affect our higher education community at the highest level with benefits to both individuals and the College in which they could enroll.
2. Health Occupation programs fill a critical need in the service region by educating employable students for our health care partners.

OPERATING EXPENDITURES AND REVENUES BY OBJECT UTAH SYSTEM OF HIGHER EDUCATION

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$461,248,349	\$456,029,500
2. Adjunct / Wage Rated Faculty	76,680,041	97,963,737
3. Teaching Assistants	16,888,713	15,532,529
4. Executives	53,953,998	59,270,031
5. Staff	467,123,575	474,643,080
6. Wage Payroll	103,245,413	92,732,285
7. Total Salaries and Wages	1,179,140,089	1,196,171,163
8. Employee Benefits	451,330,787	465,297,986
9. Total Personal Services	1,630,470,876	1,661,469,149
10. Travel	15,075,854	9,935,952
11. Current Expense	267,918,721	319,665,988
12. Fuel and Power	41,139,488	68,571,960
13. Equipment	22,580,467	16,071,123
14. Total Non-Personal Services	346,714,530	414,245,024
15. Total Expenditures	1,977,185,407	2,075,714,173
16. Transfers to Other Funds	165,538,309	119,482,939
17. Total Expenditures + Transfers	\$2,142,723,716	\$2,195,197,112
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	909,190,405	901,810,873
19. Sales and Services of Educational Activities	50,987	64,700
20. Other Sources	1,572,034	1,280,800
21. Total General Dedicated Credits	910,813,426	903,156,373
22. Federal Appropriations	6,034,940	3,902,300
23. Trust Funds	0	0
24. Mineral Lease Funds	1,092,998	1,745,800
25. Other	0	150,600
26. Total Other Revenues	7,127,938	5,798,700
27. Uniform School Fund	0	0
28. Education Fund	634,166,900	1,208,096,900
29. Education Fund Restricted	14,850,000	17,649,500
30. General Fund	495,441,200	50,334,100
31. General Fund Restricted	5,233,130	5,290,400
32. Total State Tax Funds	1,149,691,230	1,281,370,900
33. Total Revenues	2,067,632,595	2,190,325,973
34. Balance Carried Forward	145,077,545	133,970,247
35. Transfers From Other Funds	65,113,524	12,516,473
36. Total Available	\$2,277,823,663	\$2,336,812,693

OPERATING EXPENDITURES AND REVENUES BY OBJECT UNIVERSITY OF UTAH

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$177,499,903	\$157,097,502
2. Adjunct / Wage Rated Faculty	15,979,487	22,939,169
3. Teaching Assistants	15,647,726	14,694,077
4. Executives	15,419,552	21,712,351
5. Staff	163,238,749	154,097,523
6. Wage Payroll	51,786,737	51,792,382
7. Total Salaries and Wages	439,572,154	422,333,004
8. Employee Benefits	148,313,550	136,475,752
9. Total Personal Services	587,885,704	558,808,756
10. Travel	5,254,878	4,663,155
11. Current Expense	77,244,850	102,366,869
12. Fuel and Power	17,658,202	36,953,160
13. Equipment	3,828,588	2,461,205
14. Total Non-Personal Services	103,986,518	146,444,389
15. Total Expenditures	691,872,222	705,253,145
16. Transfers to Other Funds	21,452,356	9,626,300
17. Total Expenditures + Transfers	\$713,324,578	\$714,879,445
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	\$365,366,481	\$344,944,545
19. Sales and Services of Educational Activities	0	0
20. Other Sources	992,400	957,900
21. Total General Dedicated Credits	366,358,881	345,902,445
22. Federal Appropriations	575,000	0
23. Trust Funds	0	0
24. Mineral Lease Funds	0	0
25. Other	0	0
26. Total Other Revenues	575,000	0
27. Uniform School Fund	0	0
28. Education Fund	3,200,000	367,781,900
29. Education Fund Restricted	3,173,300	4,479,700
30. General Fund	331,169,100	0
31. General Fund Restricted	4,974,000	4,974,000
32. Total State Tax Funds	342,516,400	377,235,600
33. Total Revenues	709,450,281	723,138,045
34. Balance Carried Forward	49,810,693	67,388,800
35. Transfers From Other Funds	21,452,356	34,500
36. Total Available	\$780,713,330	\$790,561,345

OPERATING EXPENDITURES AND REVENUES BY OBJECT **UTAH STATE UNIVERSITY**

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$94,714,652	\$98,855,500
2. Adjunct / Wage Rated Faculty	4,728,965	9,121,000
3. Teaching Assistants	1,035,859	602,700
4. Executives	10,607,760	11,619,500
5. Staff	93,221,456	94,820,400
6. Wage Payroll	12,365,198	5,240,300
7. Total Salaries and Wages	216,673,891	220,259,400
8. Employee Benefits	88,167,538	94,453,800
9. Total Personal Services	304,841,429	314,713,200
10. Travel	3,556,320	0
11. Current Expense	52,357,959	75,547,100
12. Fuel and Power	9,666,445	11,531,200
13. Equipment	3,493,823	0
14. Total Non-Personal Services	69,074,547	87,078,300
15. Total Expenditures	373,915,976	401,791,500
16. Transfers to Other Funds	30,904,203	26,857,500
17. Total Expenditures + Transfers	\$404,820,179	\$428,649,000
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	\$156,593,009	\$162,963,000
19. Sales and Services of Educational Activities	0	0
20. Other Sources	303,554	0
21. Total General Dedicated Credits	156,896,563	162,963,000
22. Federal Appropriations	5,459,940	3,902,300
23. Trust Funds	0	0
24. Mineral Lease Funds	1,092,998	1,745,800
25. Other	0	150,600
26. Total Other Revenues	6,552,938	5,798,700
27. Uniform School Fund	0	0
28. Education Fund	40,541,100	248,992,400
29. Education Fund Restricted	2,242,900	3,146,000
30. General Fund	163,482,800	5,000,000
31. General Fund Restricted	259,130	316,400
32. Total State Tax Funds	206,525,930	257,454,800
33. Total Revenues	369,975,431	426,216,500
34. Balance Carried Forward	42,680,072	20,133,000
35. Transfers From Other Funds	12,297,991	4,099,700
36. Total Available	\$424,953,494	\$450,449,200

OPERATING EXPENDITURES AND REVENUES BY OBJECT WEBER STATE UNIVERSITY

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$39,921,117	\$42,070,156
2. Adjunct / Wage Rated Faculty	9,435,730	11,807,960
3. Teaching Assistants	0	0
4. Executives	3,383,039	3,593,803
5. Staff	36,939,094	42,248,642
6. Wage Payroll	5,592,580	4,794,308
7. Total Salaries and Wages	95,271,559	104,514,868
8. Employee Benefits	38,315,476	42,163,089
9. Total Personal Services	133,587,035	146,677,957
10. Travel	918,300	1,125,087
11. Current Expense	17,345,523	20,777,111
12. Fuel and Power	2,147,522	5,317,900
13. Equipment	552,981	3,109,144
14. Total Non-Personal Services	20,964,326	30,329,242
15. Total Expenditures	154,551,360	177,007,200
16. Transfers to Other Funds	19,658,858	3,570,400
17. Total Expenditures + Transfers	\$174,210,218	\$180,577,600
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	\$78,727,589	\$79,341,300
19. Sales and Services of Educational Activities	0	0
20. Other Sources	0	0
21. Total General Dedicated Credits	78,727,589	79,341,300
22. Federal Appropriations	0	0
23. Trust Funds	0	0
24. Mineral Lease Funds	0	0
25. Other	0	0
26. Total Other Revenues	0	0
27. Uniform School Fund	0	0
28. Education Fund	90,528,100	99,617,700
29. Education Fund Restricted	1,196,200	1,673,200
30. General Fund	0	0
31. General Fund Restricted	0	0
32. Total State Tax Funds	91,724,300	101,290,900
33. Total Revenues	170,451,889	180,632,200
34. Balance Carried Forward	3,734,414	4,117,800
35. Transfers From Other Funds	4,141,737	0
36. Total Available	\$178,328,040	\$184,750,000

OPERATING EXPENDITURES AND REVENUES BY OBJECT **SOUTHERN UTAH UNIVERSITY**

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$21,396,914	\$22,683,586
2. Adjunct / Wage Rated Faculty	4,010,215	5,268,041
3. Teaching Assistants	0	0
4. Executives	4,078,950	3,940,584
5. Staff	20,916,145	21,473,764
6. Wage Payroll	4,467,107	3,935,660
7. Total Salaries and Wages	54,869,331	57,301,635
8. Employee Benefits	21,826,952	23,412,709
9. Total Personal Services	76,696,283	80,714,344
10. Travel	786,176	695,790
11. Current Expense	15,057,218	15,746,091
12. Fuel and Power	1,956,877	1,711,998
13. Equipment	443,762	173,688
14. Total Non-Personal Services	18,244,032	18,327,567
15. Total Expenditures	94,940,315	99,041,911
16. Transfers to Other Funds	4,688,442	5,115,389
17. Total Expenditures + Transfers	\$99,628,757	\$104,157,300
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	\$53,190,810	\$51,600,000
19. Sales and Services of Educational Activities	0	0
20. Other Sources	0	0
21. Total General Dedicated Credits	53,190,810	51,600,000
22. Federal Appropriations	0	0
23. Trust Funds	0	0
24. Mineral Lease Funds	0	0
25. Other	0	0
26. Total Other Revenues	0	0
27. Uniform School Fund	0	0
28. Education Fund	44,981,600	51,736,900
29. Education Fund Restricted	555,500	790,400
30. General Fund	5,900	0
31. General Fund Restricted	0	0
32. Total State Tax Funds	45,543,000	52,527,300
33. Total Revenues	98,733,810	104,127,300
34. Balance Carried Forward	6,921,242	7,982,300
35. Transfers From Other Funds	1,961,767	0
36. Total Available	\$107,616,820	\$112,109,600

OPERATING EXPENDITURES AND REVENUES BY OBJECT **SNOW COLLEGE**

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$9,183,107	\$8,964,194
2. Adjunct / Wage Rated Faculty	1,803,155	1,735,468
3. Teaching Assistants	0	0
4. Executives	817,782	914,471
5. Staff	8,572,904	9,059,911
6. Wage Payroll	2,197,573	2,522,194
7. Total Salaries and Wages	22,574,521	23,196,238
8. Employee Benefits	9,965,017	10,537,421
9. Total Personal Services	32,539,538	33,733,659
10. Travel	426,070	0
11. Current Expense	5,673,448	6,858,040
12. Fuel and Power	1,291,813	1,291,739
13. Equipment	59,913	0
14. Total Non-Personal Services	7,451,244	8,149,779
15. Total Expenditures	39,990,782	41,883,438
16. Transfers to Other Funds	32,000	750,000
17. Total Expenditures + Transfers	\$40,022,782	\$42,633,438
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	\$11,542,171	\$11,201,332
19. Sales and Services of Educational Activities	0	0
20. Other Sources	0	0
21. Total General Dedicated Credits	11,542,171	11,201,332
22. Federal Appropriations	0	0
23. Trust Funds	0	0
24. Mineral Lease Funds	0	0
25. Other	0	0
26. Total Other Revenues	0	0
27. Uniform School Fund	0	0
28. Education Fund	28,234,700	30,354,400
29. Education Fund Restricted	294,000	401,600
30. General Fund	81,700	0
31. General Fund Restricted	0	0
32. Total State Tax Funds	28,610,400	30,756,000
33. Total Revenues	40,152,571	41,957,332
34. Balance Carried Forward	2,173,013	3,513,200
35. Transfers From Other Funds	1,210,419	29,600
36. Total Available	\$43,536,003	\$45,500,132

OPERATING EXPENDITURES AND REVENUES BY OBJECT DIXIE STATE UNIVERSITY

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$15,608,757	\$16,355,419
2. Adjunct / Wage Rated Faculty	4,655,301	4,468,813
3. Teaching Assistants	0	0
4. Executives	3,030,286	3,130,160
5. Staff	16,083,611	16,774,165
6. Wage Payroll	3,261,011	3,264,000
7. Total Salaries and Wages	42,638,964	43,992,557
8. Employee Benefits	18,358,384	19,934,803
9. Total Personal Services	60,997,348	63,927,360
10. Travel	616,040	687,000
11. Current Expense	8,830,065	12,012,422
12. Fuel and Power	2,045,565	2,393,742
13. Equipment	324,723	375,000
14. Total Non-Personal Services	11,816,393	15,468,164
15. Total Expenditures	72,813,742	79,395,524
16. Transfers to Other Funds	8,578,340	7,064,676
17. Total Expenditures + Transfers	\$81,392,082	\$86,460,200
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	\$37,000,141	\$37,899,500
19. Sales and Services of Educational Activities	32,932	34,700
20. Other Sources	0	0
21. Total General Dedicated Credits	37,033,073	37,934,200
22. Federal Appropriations	0	0
23. Trust Funds	0	0
24. Mineral Lease Funds	0	0
25. Other	0	0
26. Total Other Revenues	0	0
27. Uniform School Fund	0	0
28. Education Fund	40,308,300	47,253,500
29. Education Fund Restricted	384,700	492,500
30. General Fund	386,300	0
31. General Fund Restricted	0	0
32. Total State Tax Funds	41,079,300	47,746,000
33. Total Revenues	78,112,373	85,680,200
34. Balance Carried Forward	3,597,099	3,237,600
35. Transfers From Other Funds	2,919,703	780,000
36. Total Available	\$84,629,176	\$89,697,800

OPERATING EXPENDITURES AND REVENUES BY OBJECT **UTAH VALLEY UNIVERSITY**

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$55,663,576	\$60,358,759
2. Adjunct / Wage Rated Faculty	15,008,352	18,908,655
3. Teaching Assistants	0	0
4. Executives	5,361,139	5,576,396
5. Staff	63,525,733	67,497,237
6. Wage Payroll	12,463,062	11,899,700
7. Total Salaries and Wages	152,021,861	164,240,747
8. Employee Benefits	60,706,889	70,241,026
9. Total Personal Services	212,728,750	234,481,773
10. Travel	2,360,143	1,533,876
11. Current Expense	46,926,118	36,929,374
12. Fuel and Power	2,610,984	3,899,246
13. Equipment	5,421,867	732,731
14. Total Non-Personal Services	57,319,111	43,095,227
15. Total Expenditures	270,047,861	277,577,000
16. Transfers to Other Funds	584,600	15,009,000
17. Total Expenditures + Transfers	\$270,632,461	\$292,586,000
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	\$143,114,436	\$145,566,200
19. Sales and Services of Educational Activities	0	0
20. Other Sources	123,619	122,900
21. Total General Dedicated Credits	143,238,055	145,689,100
22. Federal Appropriations	0	0
23. Trust Funds	0	0
24. Mineral Lease Funds	0	0
25. Other	0	0
26. Total Other Revenues	0	0
27. Uniform School Fund	0	0
28. Education Fund	108,027,400	99,882,000
29. Education Fund Restricted	1,315,200	2,014,900
30. General Fund	284,500	45,000,000
31. General Fund Restricted	0	0
32. Total State Tax Funds	109,627,100	146,896,900
33. Total Revenues	252,865,155	292,586,000
34. Balance Carried Forward	23,259,909	12,158,700
35. Transfers From Other Funds	6,657,005	0
36. Total Available	\$282,782,069	\$304,744,700

OPERATING EXPENDITURES AND REVENUES BY OBJECT SALT LAKE COMMUNITY COLLEGE

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$23,926,345	\$25,448,089
2. Adjunct / Wage Rated Faculty	14,369,562	16,795,863
3. Teaching Assistants	0	0
4. Executives	4,224,196	4,177,007
5. Staff	42,271,776	41,762,080
6. Wage Payroll	9,811,615	7,977,731
7. Total Salaries and Wages	94,603,494	96,160,769
8. Employee Benefits	39,107,789	39,062,333
9. Total Personal Services	133,711,283	135,223,102
10. Travel	596,871	571,580
11. Current Expense	19,795,346	25,872,509
12. Fuel and Power	2,225,834	3,514,444
13. Equipment	2,265,988	2,845,564
14. Total Non-Personal Services	24,884,038	32,804,098
15. Total Expenditures	158,595,321	168,027,200
16. Transfers to Other Funds	2,867,606	3,250,000
17. Total Expenditures + Transfers	\$161,462,927	\$171,277,200
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	\$55,953,007	\$59,857,200
19. Sales and Services of Educational Activities	18,055	30,000
20. Other Sources	2,461	200,000
21. Total General Dedicated Credits	55,973,523	60,087,200
22. Federal Appropriations	0	0
23. Trust Funds	0	0
24. Mineral Lease Funds	0	0
25. Other	0	0
26. Total Other Revenues	0	0
27. Uniform School Fund	0	0
28. Education Fund	101,766,800	109,476,200
29. Education Fund Restricted	1,188,200	1,708,000
30. General Fund	30,900	0
31. General Fund Restricted	0	0
32. Total State Tax Funds	102,985,900	111,184,200
33. Total Revenues	158,959,423	171,271,400
34. Balance Carried Forward	6,492,088	9,077,200
35. Transfers From Other Funds	5,088,667	0
36. Total Available	\$170,540,177	\$180,348,600

OPERATING EXPENDITURES AND REVENUES BY OBJECT BRIDGERLAND TECHNICAL COLLEGE

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$5,132,581	\$5,366,096
2. Adjunct / Wage Rated Faculty	1,165,852	1,642,537
3. Teaching Assistants	0	0
4. Executives	589,556	807,348
5. Staff	1,991,458	1,829,500
6. Wage Payroll	0	0
7. Total Salaries and Wages	8,879,447	9,645,481
8. Employee Benefits	4,509,767	4,878,999
9. Total Personal Services	13,389,215	14,524,480
10. Travel	0	0
11. Current Expense	3,687,220	2,651,421
12. Fuel and Power	0	0
13. Equipment	1,072,377	720,700
14. Total Non-Personal Services	4,759,597	3,372,121
15. Total Expenditures	18,148,811	17,896,601
16. Transfers to Other Funds	0	232,100
17. Total Expenditures + Transfers	\$18,148,811	\$18,128,701
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	1,359,002	1,448,200
19. Sales and Services of Educational Activities	0	0
20. Other Sources	0	0
21. Total General Dedicated Credits	1,359,002	1,448,200
22. Federal Appropriations	0	0
23. Trust Funds	0	0
24. Mineral Lease Funds	0	0
25. Other	0	0
26. Total Other Revenues	0	0
27. Uniform School Fund	0	0
28. Education Fund	15,789,500	15,398,100
29. Education Fund Restricted	0	261,400
30. General Fund	0	0
31. General Fund Restricted	0	0
32. Total State Tax Funds	15,789,500	15,659,500
33. Total Revenues	17,148,502	17,107,700
34. Balance Carried Forward	242,836	217,100
35. Transfers From Other Funds	974,545	803,901
36. Total Available	\$18,365,883	\$18,128,701

OPERATING EXPENDITURES AND REVENUES BY OBJECT

DAVIS TECHNICAL COLLEGE

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$5,087,263	\$5,252,083
2. Adjunct / Wage Rated Faculty	794,901	875,540
3. Teaching Assistants	12,130	0
4. Executives	547,989	621,788
5. Staff	5,120,706	5,296,190
6. Wage Payroll	376,891	538,836
7. Total Salaries and Wages	11,939,880	12,584,437
8. Employee Benefits	5,204,634	5,708,349
9. Total Personal Services	17,144,514	18,292,786
10. Travel	72,042	115,742
11. Current Expense	2,830,427	2,465,838
12. Fuel and Power	418,317	548,220
13. Equipment	488,585	1,924,941
14. Total Non-Personal Services	3,809,372	5,054,740
15. Total Expenditures	20,953,886	23,347,526
16. Transfers to Other Funds	0	0
17. Total Expenditures + Transfers	\$20,953,886	\$23,347,526
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	1,918,555	1,891,365
19. Sales and Services of Educational Activities	0	0
20. Other Sources	0	0
21. Total General Dedicated Credits	1,918,555	1,891,365
22. Federal Appropriations	0	0
23. Trust Funds	0	0
24. Mineral Lease Funds	0	0
25. Other	0	0
26. Total Other Revenues	0	0
27. Uniform School Fund	0	0
28. Education Fund	18,822,800	18,846,200
29. Education Fund Restricted	0	355,600
30. General Fund	0	0
31. General Fund Restricted	0	0
32. Total State Tax Funds	18,822,800	19,201,800
33. Total Revenues	20,741,355	21,093,165
34. Balance Carried Forward	431,650	1,426,600
35. Transfers From Other Funds	1,207,480	839,675
36. Total Available	\$22,380,485	\$23,359,440

OPERATING EXPENDITURES AND REVENUES BY OBJECT DIXIE TECHNICAL COLLEGE

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$1,975,739	\$1,946,568
2. Adjunct / Wage Rated Faculty	664,598	959,697
3. Teaching Assistants	0	0
4. Executives	651,201	484,546
5. Staff	1,648,145	1,771,081
6. Wage Payroll	378,800	382,862
7. Total Salaries and Wages	5,318,482	5,544,754
8. Employee Benefits	1,952,445	2,445,281
9. Total Personal Services	7,270,927	7,990,035
10. Travel	82,892	77,000
11. Current Expense	1,644,436	2,196,929
12. Fuel and Power	160,446	160,000
13. Equipment	627,871	594,600
14. Total Non-Personal Services	2,515,646	3,028,529
15. Total Expenditures	9,786,573	11,018,564
16. Transfers to Other Funds	0	0
17. Total Expenditures + Transfers	\$9,786,573	\$11,018,564
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	351,400	801,600
19. Sales and Services of Educational Activities	0	0
20. Other Sources	0	0
21. Total General Dedicated Credits	351,400	801,600
22. Federal Appropriations	0	0
23. Trust Funds	0	0
24. Mineral Lease Funds	0	0
25. Other	0	0
26. Total Other Revenues	0	0
27. Uniform School Fund	0	0
28. Education Fund	8,875,700	8,658,300
29. Education Fund Restricted	0	94,700
30. General Fund	0	0
31. General Fund Restricted	0	0
32. Total State Tax Funds	8,875,700	8,753,000
33. Total Revenues	9,227,100	9,554,600
34. Balance Carried Forward	0	0
35. Transfers From Other Funds	559,473	1,467,464
36. Total Available	\$9,786,573	\$11,022,064

OPERATING EXPENDITURES AND REVENUES BY OBJECT **MOUNTAINLAND TECHNICAL COLLEGE**

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$2,856,470	\$3,298,709
2. Adjunct / Wage Rated Faculty	1,907,822	960,000
3. Teaching Assistants	110,424	130,000
4. Executives	592,919	565,679
5. Staff	4,175,567	4,198,586
6. Wage Payroll	0	0
7. Total Salaries and Wages	9,643,202	9,152,974
8. Employee Benefits	3,764,564	4,373,331
9. Total Personal Services	13,407,766	13,526,305
10. Travel	114,980	99,000
11. Current Expense	1,219,182	1,274,795
12. Fuel and Power	342,029	472,000
13. Equipment	1,071,643	836,200
14. Total Non-Personal Services	2,747,834	2,681,995
15. Total Expenditures	16,155,600	16,208,300
16. Transfers to Other Funds	884,451	2,184,077
17. Total Expenditures + Transfers	\$17,040,051	\$18,392,377
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	1,141,500	1,426,300
19. Sales and Services of Educational Activities	0	0
20. Other Sources	0	0
21. Total General Dedicated Credits	1,141,500	1,426,300
22. Federal Appropriations	0	0
23. Trust Funds	0	0
24. Mineral Lease Funds	0	0
25. Other	0	0
26. Total Other Revenues	0	0
27. Uniform School Fund	0	0
28. Education Fund	14,603,500	14,782,000
29. Education Fund Restricted	0	205,300
30. General Fund	0	0
31. General Fund Restricted	0	0
32. Total State Tax Funds	14,603,500	14,987,300
33. Total Revenues	15,745,000	16,413,600
34. Balance Carried Forward	0	0
35. Transfers From Other Funds	1,295,051	2,184,077
36. Total Available	\$17,040,051	\$18,597,677

OPERATING EXPENDITURES AND REVENUES BY OBJECT **OGDEN-WEBER TECHNICAL COLLEGE**

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$3,420,000	\$3,424,000
2. Adjunct / Wage Rated Faculty	1,542,979	1,599,577
3. Teaching Assistants	0	0
4. Executives	508,000	508,000
5. Staff	4,304,847	4,565,063
6. Wage Payroll	0	0
7. Total Salaries and Wages	9,775,826	10,096,640
8. Employee Benefits	4,054,911	4,026,097
9. Total Personal Services	13,830,737	14,122,737
10. Travel	42,086	62,090
11. Current Expense	4,279,363	3,878,449
12. Fuel and Power	0	0
13. Equipment	1,446,498	909,824
14. Total Non-Personal Services	5,767,947	4,850,363
15. Total Expenditures	19,598,684	18,973,100
16. Transfers to Other Funds	0	0
17. Total Expenditures + Transfers	\$19,598,684	\$18,973,100
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	1,664,766	1,695,700
19. Sales and Services of Educational Activities	0	0
20. Other Sources	0	0
21. Total General Dedicated Credits	1,664,766	1,695,700
22. Federal Appropriations	0	0
23. Trust Funds	0	0
24. Mineral Lease Funds	0	0
25. Other	0	0
26. Total Other Revenues	0	0
27. Uniform School Fund	0	0
28. Education Fund	17,539,300	17,038,500
29. Education Fund Restricted	0	238,900
30. General Fund	0	0
31. General Fund Restricted	0	0
32. Total State Tax Funds	17,539,300	17,277,400
33. Total Revenues	19,204,066	18,973,100
34. Balance Carried Forward	16,471	0
35. Transfers From Other Funds	378,147	0
36. Total Available	\$19,598,684	\$18,973,100

OPERATING EXPENDITURES AND REVENUES BY OBJECT **SOUTHWEST TECHNICAL COLLEGE**

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$867,678	\$955,639
2. Adjunct / Wage Rated Faculty	320,894	541,272
3. Teaching Assistants	11,802	10,752
4. Executives	420,316	403,683
5. Staff	1,023,542	1,173,512
6. Wage Payroll	394,358	277,637
7. Total Salaries and Wages	3,038,592	3,362,495
8. Employee Benefits	1,305,816	1,491,839
9. Total Personal Services	4,344,408	4,854,334
10. Travel	59,976	103,358
11. Current Expense	1,532,608	1,392,688
12. Fuel and Power	106,054	114,900
13. Equipment	455,834	456,426
14. Total Non-Personal Services	2,154,472	2,067,372
15. Total Expenditures	6,498,880	6,921,706
16. Transfers to Other Funds	0	27,000
17. Total Expenditures + Transfers	\$6,498,880	\$6,948,706
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	383,233	315,731
19. Sales and Services of Educational Activities	0	0
20. Other Sources	0	0
21. Total General Dedicated Credits	383,233	315,731
22. Federal Appropriations	0	0
23. Trust Funds	0	0
24. Mineral Lease Funds	0	0
25. Other	0	0
26. Total Other Revenues	0	0
27. Uniform School Fund	0	0
28. Education Fund	6,247,000	6,063,600
29. Education Fund Restricted	0	104,700
30. General Fund	0	0
31. General Fund Restricted	0	0
32. Total State Tax Funds	6,247,000	6,168,300
33. Total Revenues	6,630,233	6,484,031
34. Balance Carried Forward	0	0
35. Transfers From Other Funds	651,874	437,675
36. Total Available	\$7,282,107	\$6,921,706

OPERATING EXPENDITURES AND REVENUES BY OBJECT **TOOELE TECHNICAL COLLEGE**

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$1,544,845	\$1,620,005
2. Adjunct / Wage Rated Faculty	0	0
3. Teaching Assistants	0	0
4. Executives	461,146	463,967
5. Staff	1,274,369	1,295,207
6. Wage Payroll	0	0
7. Total Salaries and Wages	3,280,359	3,379,179
8. Employee Benefits	1,601,144	1,495,094
9. Total Personal Services	4,881,503	4,874,273
10. Travel	27,974	12,724
11. Current Expense	470,217	51,092
12. Fuel and Power	149,405	284,411
13. Equipment	410,200	334,100
14. Total Non-Personal Services	1,057,796	682,327
15. Total Expenditures	5,939,299	5,556,600
16. Transfers to Other Funds	0	0
17. Total Expenditures + Transfers	\$5,939,299	\$5,556,600
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	332,700	248,400
19. Sales and Services of Educational Activities	0	0
20. Other Sources	0	0
21. Total General Dedicated Credits	332,700	248,400
22. Federal Appropriations	0	0
23. Trust Funds	0	0
24. Mineral Lease Funds	0	0
25. Other	0	0
26. Total Other Revenues	0	0
27. Uniform School Fund	0	0
28. Education Fund	5,192,100	4,533,200
29. Education Fund Restricted	0	60,800
30. General Fund	0	334,100
31. General Fund Restricted	0	0
32. Total State Tax Funds	5,192,100	4,928,100
33. Total Revenues	5,524,800	5,176,500
34. Balance Carried Forward	0	0
35. Transfers From Other Funds	414,499	380,100
36. Total Available	\$5,939,299	\$5,556,600

OPERATING EXPENDITURES AND REVENUES BY OBJECT **UINTAH BASIN TECHNICAL COLLEGE**

Total All Line Items

	2019-20 Actual	2020-21 Budget
A. EXPENDITURES AND TRANSFERS OUT		
1. Regular Faculty	\$2,449,402	\$2,333,196
2. Adjunct / Wage Rated Faculty	292,229	340,145
3. Teaching Assistants	70,771	95,000
4. Executives	848,786	750,749
5. Staff	1,262,257	1,727,492
6. Wage Payroll	54,537	30,000
7. Total Salaries and Wages	4,977,982	5,276,582
8. Employee Benefits	2,530,335	2,792,903
9. Total Personal Services	7,508,317	8,069,485
10. Travel	75,340	80,550
11. Current Expense	1,557,152	1,542,339
12. Fuel and Power	359,995	379,000
13. Equipment	615,815	597,000
14. Total Non-Personal Services	2,608,302	2,598,889
15. Total Expenditures	10,116,619	10,668,374
16. Transfers to Other Funds	0	0
17. Total Expenditures + Transfers	\$10,116,619	\$10,668,374
B. REVENUES AND TRANSFERS IN		
18. Tuition and Fees	354,106	410,500
19. Sales and Services of Educational Activities	0	0
20. Other Sources	0	0
21. Total General Dedicated Credits	354,106	410,500
22. Federal Appropriations	0	0
23. Trust Funds	0	0
24. Mineral Lease Funds	0	0
25. Other	0	0
26. Total Other Revenues	0	0
27. Uniform School Fund	0	0
28. Education Fund	9,804,100	9,437,700
29. Education Fund Restricted	0	91,200
30. General Fund	0	0
31. General Fund Restricted	0	0
32. Total State Tax Funds	9,804,100	9,528,900
33. Total Revenues	10,158,206	9,939,400
34. Balance Carried Forward	0	571,400
35. Transfers From Other Funds	529,848	517,000
36. Total Available	\$10,688,054	\$11,027,800