

Tab G – Financial Information



UTAH SYSTEM OF
HIGHER EDUCATION

Building a Stronger State of Minds

Financial Information Summary 1

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FINANCIAL INFORMATION

Background

This Tab is a compilation of various financial reports on the USHE, including reports on specific funding sources, non-appropriated funding of the institutions, and revenue trend analysis.

Explanation of Attachments

Table 1 shows the percentage distribution of USHE institution education and general appropriated budgets from tax funds, tuition and fees, and other revenue.

Table 2 shows tuition and fee revenue information for the medical programs at the University of Utah.

Table 3 documents changes in the Consumer Price Index that form the basis for all inflation adjusted analysis in the Data Book.

Table 4 illustrates the USHE's share of state tax fund appropriations, compared to other state agencies.

Table 5 specifies uses of reimbursed overhead in the USHE.

Table 6 shows revenues and expenses that are appropriated by the state, as well as total revenues and expenses for the total of all eight institutions in USHE.

Table 1

Utah System of Higher Education
Education and General Line Item Revenue Trends, 2005-06 through 2014-15 Budget

	State Tax Funds Appropriation		Tuition and Fees		Other Revenue		Total Revenues (7)
	\$ (1)	% of Total (2)	\$ (3)	% of Total (4)	\$ (5)	% of Total (6)	
University of Utah							
2005-06	194,009,400	59.1%	108,353,300	33.0%	25,895,287	7.9%	328,257,987
2006-07	200,309,400	57.2%	116,401,470	33.2%	33,585,610	9.6%	350,296,480
2007-08	218,515,700	62.2%	124,175,484	35.3%	8,885,100	2.5%	351,576,284
2008-09	208,076,100	60.1%	129,840,225	37.5%	8,069,520	2.3%	345,985,845
2009-10	200,776,100	55.0%	155,752,641	42.6%	8,786,600	2.4%	365,315,341
2010-11	200,589,100	50.8%	186,131,272	47.2%	7,789,909	2.0%	394,510,281
2011-12	193,598,400	47.9%	209,818,528	51.9%	502,100	0.1%	403,919,028
2012-13	197,837,900	47.1%	221,833,930	52.8%	502,100	0.1%	420,173,930
2013-14	206,943,700	46.3%	239,900,892	53.6%	502,100	0.1%	447,346,692
2014-15 Budget	212,782,600	47.2%	237,647,960	52.7%	502,100	0.1%	450,932,660
Utah State University¹							
2005-06	109,488,000	67.0%	42,753,305	26.1%	11,280,698	6.9%	163,522,003
2006-07	107,470,400	66.0%	44,791,100	27.5%	10,691,983	6.6%	162,953,483
2007-08	118,455,300	69.1%	52,485,914	30.6%	478,185	0.3%	171,419,399
2008-09	109,727,698	66.8%	54,088,268	32.9%	345,262	0.2%	164,161,228
2009-10	106,957,700	64.1%	59,542,028	35.7%	428,559	0.3%	166,928,287
2010-11	108,526,700	61.9%	66,448,902	37.9%	339,482	0.2%	175,315,084
2011-12	107,714,300	58.7%	75,198,108	41.0%	708,250	0.4%	183,620,658
2012-13	109,296,100	57.7%	79,318,828	41.9%	879,013	0.5%	189,493,941
2013-14	117,278,500	58.7%	81,939,268	41.0%	522,890	0.3%	199,740,658
2014-15 Budget	121,358,600	57.3%	90,116,000	42.6%	150,600	0.1%	211,625,200
Weber State University							
2005-06	59,996,600	56.6%	37,675,790	35.5%	8,371,494	7.9%	106,043,884
2006-07	62,561,500	55.5%	40,551,619	36.0%	9,633,559	8.5%	112,746,678
2007-08	67,934,200	61.7%	42,138,946	38.3%	87,589	0.1%	110,160,735
2008-09	66,398,900	59.4%	45,313,953	40.6%	0	0.0%	111,712,853
2009-10	63,557,600	56.9%	48,099,100	43.1%	0	0.0%	111,656,700
2010-11	62,739,300	51.0%	60,161,043	49.0%	0	0.0%	122,900,343
2011-12	61,101,300	48.9%	63,825,258	51.1%	0	0.0%	124,926,558
2012-13	62,605,900	48.7%	65,943,618	51.3%	0	0.0%	128,549,518
2013-14	66,588,300	50.2%	66,169,637	49.8%	0	0.0%	132,757,937
2014-15 Budget	73,018,100	52.0%	67,279,052	48.0%	0	0.0%	140,297,152
Southern Utah University							
2005-06	28,008,900	61.5%	16,334,947	35.9%	1,198,874	2.6%	45,542,721
2006-07	29,845,700	57.9%	18,732,678	36.3%	3,012,706	5.8%	51,591,084
2007-08	32,413,300	60.8%	20,545,731	38.6%	310,500	0.6%	53,269,531
2008-09	31,495,800	58.8%	22,094,305	41.2%	0	0.0%	53,590,105
2009-10	30,176,500	53.8%	25,938,885	46.2%	0	0.0%	56,115,385
2010-11	27,974,100	48.0%	30,324,251	52.0%	0	0.0%	58,298,351
2011-12	29,219,900	46.9%	33,033,555	53.1%	0	0.0%	62,253,455
2012-13	29,982,400	45.6%	35,787,887	54.4%	0	0.0%	65,770,287
2013-14	31,449,100	47.3%	35,043,416	52.7%	0	0.0%	66,492,516
2014-15 Budget	32,560,100	48.6%	34,424,000	51.4%	0	0.0%	66,984,100

Table 1

Utah System of Higher Education
Education and General Line Item Revenue Trends, 2005-06 through 2014-15 Budget

	State Tax Funds Appropriation		Tuition and Fees		Other Revenue		Total Revenues (7)
	\$ (1)	% of Total (2)	\$ (3)	% of Total (4)	\$ (5)	% of Total (6)	
Snow College							
2005-06	16,718,400	71.4%	6,103,469	26.1%	595,703	2.5%	23,417,572
2006-07	17,961,500	73.3%	4,777,042	19.5%	1,764,258	7.2%	24,502,800
2007-08	20,298,700	76.9%	6,075,539	23.0%	36,557	0.1%	26,410,796
2008-09	20,616,900	77.3%	5,731,900	21.5%	325,400	1.2%	26,674,200
2009-10	18,657,100	73.1%	6,853,254	26.9%	0	0.0%	25,510,354
2010-11	17,158,600	68.6%	7,866,558	31.4%	0	0.0%	25,025,158
2011-12	17,521,000	67.7%	8,344,231	32.3%	0	0.0%	25,865,231
2012-13	17,743,900	66.7%	8,842,530	33.3%	0	0.0%	26,586,430
2013-14	18,209,000	66.7%	9,094,118	33.3%	0	0.0%	27,303,118
2014-15 Budget	20,018,000	67.3%	9,723,700	32.7%	0	0.0%	29,741,700
Dixie State University							
2005-06	17,764,600	57.0%	7,655,330	24.6%	5,741,278	18.4%	31,161,208
2006-07	18,436,100	56.1%	8,573,442	26.1%	5,856,281	17.8%	32,865,823
2007-08	21,488,200	68.3%	9,928,885	31.5%	58,300	0.2%	31,475,385
2008-09	21,870,600	64.6%	11,939,869	35.3%	21,224	0.1%	33,831,693
2009-10	21,218,200	56.3%	16,393,615	43.5%	47,021	0.1%	37,658,836
2010-11	19,169,400	52.5%	16,420,148	45.0%	931,300	2.6%	36,520,848
2011-12	20,110,800	46.4%	23,191,985	53.5%	21,185	0.0%	43,323,970
2012-13	21,923,800	48.7%	23,079,255	51.3%	0	0.0%	45,003,055
2013-14	24,899,200	51.5%	23,442,101	48.5%	0	0.0%	48,341,301
2014-15 Budget	30,945,700	55.9%	24,375,000	44.1%	0	0.0%	55,320,700
Utah Valley University							
2005-06	47,831,800	45.9%	45,835,032	43.9%	10,634,949	10.2%	104,301,781
2006-07	50,051,300	45.6%	51,205,619	46.7%	8,449,114	7.7%	109,706,033
2007-08	61,997,200	51.4%	57,634,106	47.8%	1,060,082	0.9%	120,691,388
2008-09	63,163,700	49.7%	63,801,883	50.2%	133,647	0.1%	127,099,230
2009-10	60,154,700	43.5%	77,998,871	56.4%	143,343	0.1%	138,296,914
2010-11	55,775,100	39.1%	86,991,099	60.9%	0	0.0%	142,766,199
2011-12	58,546,800	38.0%	95,342,983	61.9%	147,518	0.1%	154,037,301
2012-13	62,082,300	39.4%	95,574,425	60.6%	0	0.0%	157,656,725
2013-14	67,694,800	41.4%	95,652,663	58.5%	154,832	0.1%	163,502,295
2014-15 Budget	92,907,800	48.2%	99,575,700	51.7%	122,500	0.1%	192,606,000

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	\$ (1)	% of Total (2)	\$ (3)	% of Total (4)	\$ (5)	% of Total (6)	
Salt Lake Community College							
2005-06	53,591,400	55.1%	35,744,237	36.8%	7,869,508	8.1%	97,205,145
2006-07	56,769,500	55.8%	36,914,508	36.3%	8,015,027	7.9%	101,699,035
2007-08	63,349,100	61.8%	38,863,525	37.9%	373,223	0.4%	102,585,848
2008-09	60,461,700	58.2%	43,062,298	41.4%	376,307	0.4%	103,900,305
2009-10	57,770,500	52.3%	52,203,663	47.3%	438,488	0.4%	110,412,651
2010-11	54,135,900	49.2%	55,804,424	50.8%	0	0.0%	109,940,324
2011-12	56,100,400	50.2%	55,228,917	49.4%	405,195	0.4%	111,734,512
2012-13	64,521,900	52.8%	57,646,845	47.2%	0	0.0%	122,168,745
2013-14	63,239,100	51.7%	58,756,154	48.1%	284,061	0.2%	122,279,315
2014-15 Budget	81,192,500	58.0%	58,645,500	41.9%	230,000	0.2%	140,068,000
Eight Institution Total							
2005-06	527,409,100	58.6%	300,455,410	33.4%	71,587,791	8.0%	899,452,301
2006-07	543,405,400	57.4%	321,947,478	34.0%	81,008,538	8.6%	946,361,416
2007-08	604,451,700	62.5%	351,848,130	36.4%	11,289,536	1.2%	967,589,367
2008-09	581,811,398	60.2%	375,872,701	38.9%	9,271,360	1.0%	966,955,459
2009-10	559,268,400	55.3%	442,782,057	43.8%	9,844,011	1.0%	1,011,894,468
2010-11	546,068,200	51.3%	510,147,697	47.9%	9,060,691	0.9%	1,065,276,588
2011-12	543,912,900	49.0%	563,983,565	50.8%	1,784,248	0.2%	1,109,680,713
2012-13	565,994,200	49.0%	588,027,318	50.9%	1,381,113	0.1%	1,155,402,631
2013-14	596,301,700	49.4%	609,998,249	50.5%	1,463,883	0.1%	1,207,763,832
2014-15 Budget	664,783,400	51.6%	621,786,912	48.3%	1,005,200	0.1%	1,287,575,512

Notes:¹ Logan Campus only

2008-09: State Tax funds also include approximately 4 percent American Recovery and Reinvestment Act (federal stimulus monies)

2009-10: State Tax funds also include approximately 9 percent American Recovery and Reinvestment Act (federal stimulus monies)

2010-11: State Tax funds also include approximately 3 percent American Recovery and Reinvestment Act (federal stimulus monies)

Table 2

Tuition and Fee Revenue Analysis

University of Utah - School of Medicine and Regional Dental Education Program
2013-14 Actual and 2014-15 Budget

School of Medicine

	2013-14 Actuals			2014-15 Budget		
	Students	Tuition	Total Revenue	Students	Tuition	Total Revenue
Resident Students	291.00	\$32,099	\$9,340,678	291.00	\$33,837	\$9,846,468
Subtotal - Resident			\$9,340,678			\$9,846,468
Nonresident Students	58.00	\$64,543	\$3,743,511	58.00	\$64,059	\$3,715,445
Subtotal - Non-resident			\$3,743,511			\$3,715,445
PA Resident Students	134.00	\$13,775	\$1,845,840	134.00	\$16,872	\$2,260,845
PA Non-resident Students	66.00	\$22,953	\$1,514,866	66.00	\$32,118	\$2,119,820
Subtotal - Tuition	549.00		\$16,444,896	549.00		\$17,942,578
WICHE Students:						
Resident Fees	32.00	(\$27,673)	(\$885,543)	32.00	(\$29,278)	(\$936,905)
WICHE Fee						
Subtotal - WICHE	*		(\$885,543)	*		(\$936,905)
Subtotal - Tuition			\$15,559,353			\$17,005,674
Masters/Doctoral Non MD Students			\$2,818,401			\$2,900,000
Other Miscellaneous Fees			(\$142)			(\$200)
Employee Tuition Benefit			(\$428,140)			(\$500,000)
TOTALS	0.00		\$17,949,472	0.00		\$19,405,474

*WICHE students are included in Total Nonresident Student

** Total Revenue figures are Net Revenue inclusive of any waivers

Regional Dental Education Program

	2013-14 Actuals			2014-15 Budget		
	Students	Tuition	Total Revenue	Students	Tuition	Total Revenue
Resident Students	20.00	\$38,841	\$776,811	42.00	\$42,142	\$1,769,957

Table 3

U.S. Bureau of Labor Statistics

Consumer Price Index for all Urban Consumers ⁽¹⁾

U. S. City Average, All Items, Not Seasonally Adjusted (1982-84=100)

⁽³⁾

Year	Monthly Index												Annual Averages		% Increase		
	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Calendar Year Average	Fiscal Year ⁽²⁾ Average	Dec. to Dec.	Calendar Year Average	Fiscal Year Average
1973	42.6	42.9	43.3	43.6	43.9	44.2	44.3	45.1	45.2	45.6	45.9	46.2	44.4	42.8	8.7%	6.2%	4.0%
1974	46.6	47.2	47.8	48.0	48.6	49.0	49.4	50.0	50.6	51.1	51.5	51.9	49.3	46.6	12.3%	11.1%	8.9%
1975	52.1	52.5	52.7	52.9	53.2	53.6	54.2	54.3	54.6	54.9	55.3	55.5	53.8	51.8	6.9%	9.1%	11.1%
1976	55.6	55.8	55.9	56.1	56.5	56.8	57.1	57.4	57.6	57.9	58.0	58.2	56.9	55.5	4.9%	5.7%	7.1%
1977	58.5	59.1	59.5	60.0	60.3	60.7	61.0	61.2	61.4	61.6	61.9	62.1	60.6	58.7	6.7%	6.5%	5.8%
1978	62.5	62.9	63.4	63.9	64.5	65.2	65.7	66.0	66.5	67.1	67.4	67.7	65.2	62.6	9.0%	7.6%	6.7%
1979	68.3	69.1	69.8	70.6	71.5	72.3	73.1	73.8	74.6	75.2	75.9	76.7	72.6	68.5	13.3%	11.3%	9.4%
1980	77.8	78.9	80.1	81.0	81.8	82.7	82.7	83.3	84.0	84.8	85.5	86.3	82.4	77.6	12.5%	13.5%	13.3%
1981	87.0	87.9	88.5	89.1	89.8	90.6	91.6	92.3	93.2	93.4	93.7	94.0	90.9	86.6	8.9%	10.3%	11.6%
1982	94.3	94.6	94.5	94.9	95.8	97.0	97.5	97.7	97.9	98.2	98.0	97.6	96.5	94.1	3.8%	6.1%	8.6%
1983	97.8	97.9	97.9	98.6	99.2	99.5	99.9	100.2	100.7	101.0	101.2	101.3	99.6	98.2	3.8%	3.2%	4.3%
1984	101.9	102.4	102.6	103.1	103.4	103.7	104.1	104.5	105.0	105.3	105.3	105.3	103.9	101.8	3.9%	4.3%	3.7%
1985	105.5	106.0	106.4	106.9	107.3	107.6	107.8	108.0	108.3	108.7	109.0	109.3	107.6	105.8	3.8%	3.5%	3.9%
1986	109.6	109.3	108.8	108.6	108.9	109.5	109.5	109.7	110.2	110.3	110.4	110.5	109.6	108.8	1.1%	1.9%	2.9%
1987	111.2	111.6	112.1	112.7	113.1	113.5	113.8	114.4	115.0	115.3	115.4	115.4	113.6	111.2	4.4%	3.7%	2.2%
1988	115.7	116.0	116.5	117.1	117.5	118.0	118.5	119.0	119.8	120.2	120.3	120.5	118.3	115.8	4.4%	4.1%	4.1%
1989	121.1	121.6	122.3	123.1	123.8	124.1	124.4	124.6	125.0	125.6	125.9	126.1	124.0	121.2	4.6%	4.8%	4.6%
1990	127.4	128.0	128.7	128.9	129.2	129.9	130.4	131.6	132.7	133.5	133.8	133.8	130.7	127.0	6.1%	5.4%	4.8%
1991	134.6	134.8	135.0	135.2	135.6	136.0	136.2	136.6	137.2	137.4	137.8	137.9	136.2	133.9	3.1%	4.2%	5.5%
1992	138.1	138.6	139.3	139.5	139.7	140.2	140.5	140.9	141.3	141.8	142.0	141.9	140.3	138.2	2.9%	3.0%	3.2%
1993	142.6	143.1	143.6	144.0	144.2	144.4	144.4	144.8	145.1	145.7	145.8	145.8	144.5	142.5	2.7%	3.0%	3.1%
1994	146.2	146.7	147.2	147.4	147.5	148.0	148.4	149.0	149.4	149.5	149.7	149.7	148.2	146.2	2.7%	2.6%	2.6%
1995	150.3	150.9	151.4	151.9	152.2	152.5	152.5	152.9	153.2	153.7	153.6	153.5	152.4	150.4	2.5%	2.8%	2.9%
1996	154.4	154.9	155.7	156.3	156.6	156.7	157.0	157.3	157.8	158.3	158.6	158.6	156.9	154.5	3.3%	2.9%	2.7%
1997	159.1	159.6	160.0	160.2	160.1	160.3	160.5	160.8	161.2	161.6	161.5	161.3	160.5	158.9	1.7%	2.3%	2.9%
1998	161.6	161.9	162.2	162.5	162.8	163.0	163.2	163.4	163.6	164.0	164.0	163.9	163.0	161.7	1.6%	1.6%	1.8%
1999	164.3	164.5	165.0	166.2	166.2	166.2	166.7	167.1	167.9	168.2	168.3	168.3	166.6	164.5	2.7%	2.2%	1.7%
2000	168.8	169.8	171.2	171.3	171.5	172.4	172.8	172.8	173.7	174.0	174.1	174.0	172.2	169.3	3.4%	3.4%	2.9%
2001	175.1	175.8	176.2	176.9	177.7	178.0	177.5	177.5	178.3	177.7	177.4	176.7	177.1	175.1	1.6%	2.8%	3.4%
2002	177.1	177.8	178.8	179.8	179.8	179.9	180.1	180.7	181.0	181.3	181.3	180.9	179.9	178.2	2.4%	1.6%	1.8%
2003	181.7	183.1	184.2	183.8	183.5	183.7	183.9	184.6	185.2	185.0	184.5	184.3	184.0	182.1	1.9%	2.3%	2.2%
2004	185.2	186.2	187.4	188.0	189.1	189.7	189.4	189.5	189.9	190.9	191.0	190.3	188.9	186.1	3.3%	2.7%	2.2%
2005	190.7	191.8	193.3	194.6	194.4	194.5	195.4	196.4	198.8	199.2	197.6	196.8	195.3	191.7	3.4%	3.4%	3.0%
2006	198.3	198.7	199.8	201.5	202.5	202.9	203.5	203.9	202.9	201.8	201.5	201.8	201.6	199.0	2.5%	3.2%	3.8%
2007	202.4	203.5	205.4	206.7	207.9	208.4	208.3	207.9	208.5	208.9	210.2	210.0	207.3	204.1	4.1%	2.9%	2.6%
2008	211.1	211.7	213.5	214.8	216.6	218.8	220.0	219.1	218.8	216.6	212.4	210.2	215.3	211.7	0.1%	3.8%	3.7%
2009	211.1	212.2	212.7	213.2	213.9	215.7	215.4	215.8	216.0	216.2	216.3	216.0	214.5	214.7	2.7%	-0.4%	1.4%
2010	216.7	216.7	217.6	218.0	218.2	218.0	218.0	218.3	218.4	218.7	218.8	219.2	218.1	216.7	1.5%	1.6%	1.0%
2011	220.2	221.3	223.5	224.9	226.0	225.7	225.9	226.5	226.9	226.4	226.2	225.7	224.9	221.1	3.0%	3.2%	2.0%
2012	226.7	227.7	229.4	230.1	229.8	229.5	229.1	230.4	231.4	231.3	230.2	229.6	229.6	227.6	1.7%	2.1%	2.9%
2013	230.3	232.2	232.8	232.5	232.9	233.5	233.6	233.9	234.1	233.5	233.1	233.0	233.0	231.3	1.5%	1.5%	1.7%
2014	233.9	234.8	236.3	237.1	237.9	238.3	238.3	237.9	238.0	237.4	236.2	236.2 ⁽³⁾	236.8	235.0	1.3%	1.7%	1.6%

Notes:

¹ Source: Bureau of Labor Statistics, <http://data.bls.gov/>² Average for the fiscal year based on the average of July through December of the previous year and January to June for the year listed³ December 2014 figure is an estimate

Table 4

State Fund Appropriations (General, Education, and Uniform School Funds)

in Thousands of Dollars

Programs	FY2012		FY2013		FY2014		FY2015	
	\$ thousands	% of State Funds	\$ thousands	% of State Funds	\$ thousands	% of State Funds	\$ thousands	% of State Funds
Elected Officials	47,110	0.9%	57,169	1.0%	59,962	1.0%	49,848	0.8%
Adult Corrections/Board of Pardons	240,789	4.6%	242,701	4.3%	243,402	4.1%	266,562	4.2%
Courts	107,228	2.1%	108,756	1.9%	113,830	1.9%	117,287	1.9%
Public Safety	60,840	1.2%	59,849	1.1%	72,098	1.2%	69,797	1.1%
Transportation	3,071	0.1%	1,526	0.0%	1,571	0.0%	3,150	0.0%
Capital Facilities	41,649	0.8%	100,039	1.8%	184,039	3.1%	264,644	4.2%
Debt Service	87,016	1.7%	87,016	1.6%	85,940	1.5%	85,829	1.4%
Administrative/Technology Services	25,495	0.5%	33,829	0.6%	34,081	0.6%	33,174	0.5%
Heritage & Arts			13,752	0.2%	16,502	0.3%	15,035	0.2%
Community & Culture	20,428	0.4%						
Business, Economic Development, & Labor	91,366	1.8%	97,782	1.7%	117,022	2.0%	120,591	1.9%
Social Services ¹	859,241	16.5%	882,872	15.8%	881,455	15.0%	968,334	15.3%
Higher Ed - State Administration	29,433	0.6%	30,847	0.6%	28,599	0.5%	32,752	0.5%
Higher Ed - Colleges & Universities	638,397	12.2%	652,848	11.7%	698,181	11.9%	776,958	12.3%
Higher Ed - Utah College of Applied Technology	47,896	0.9%	51,211	0.9%	57,831	1.0%	65,975	1.0%
Higher Ed - Utah Education Network	17,080	0.3%	17,411	0.3%	18,642	0.3%	22,518	0.4%
Higher Ed - Medical Education Council	517	0.0%	529	0.0%				
<i>Subtotal, Higher Ed</i>	<i>733,323</i>	<i>14.1%</i>	<i>752,846</i>	<i>13.5%</i>	<i>803,253</i>	<i>13.7%</i>	<i>898,203</i>	<i>14.2%</i>
Natural Resources & Energy Development	34,108	0.7%	53,583	1.0%	37,856	0.6%	37,975	0.6%
Agriculture, Environmental Quality, & Public Lands	22,257	0.4%	23,286	0.4%	23,585	0.4%	28,741	0.5%
Public Ed - State Administration & Agencies	66,956	1.3%	92,449	1.7%	83,864	1.4%	91,066	1.4%
Public Ed - Minimum School Program	2,341,827	44.9%	2,441,107	43.7%	2,569,630	43.7%	2,659,455	42.1%
Public Ed - School Building Program	14,400	0.3%	14,500	0.3%	14,500	0.2%	14,500	0.2%
Cap Pres Board, DHRM, and Career Services	7,213	0.1%	6,800	0.1%	7,196	0.1%	7,243	0.1%
National Guard & Veterans' Affairs	6,562	0.1%	8,256	0.1%	7,520	0.1%	8,660	0.1%
Legislature	19,070	0.4%	20,417	0.4%	25,010	0.4%	24,479	0.4%
<i>Subtotal, Operating & Capital</i>	<i>4,829,949</i>		<i>5,098,535</i>		<i>5,382,316</i>	<i>91.5%</i>	<i>5,764,573</i>	<i>91.3%</i>
General Fund Revenue Set-Asides (Earmarks) ² :								
Water, Agriculture, & Natural Resource Related	27,698	0.5%	30,051	0.5%	30,684	0.5%	32,151	0.5%
Transportation Related	302,625	5.8%	403,581	7.2%	417,198	7.1%	458,189	7.3%
Others	25,738	0.5%	30,819	0.6%	33,209	0.6%	36,675	0.6%
Transfers to Other Accts & Funds	28,768	0.6%	28,255	0.5%	19,907	0.3%	24,307	0.4%
Total	\$5,214,778	100.0%	\$5,591,241	100.0%	\$5,883,314	100.0%	\$6,315,895	100.0%

Source: Office of the Legislative Fiscal Analyst Appropriations Reports, Statewide Summary Table 3 (<http://le.utah.gov/asp/lfa/lfareports.asp?src=LFAAR>)

¹ Social Services includes the following programs: Health, Human Services & Youth Corrections, and Workforce & Rehabilitation Services.

² Source: Office of Legislative Fiscal Analyst Appropriations Reports, Statewide Summary Table 10. Set-asides or earmarks are required to be spent on specific purposes detailed in law, and therefore those revenues are not deposited into and spent out of the General Fund, but come from the same funding sources that are deposited into the General Fund.

Table 5

Utah System of Higher Education Reimbursed Overhead Gross Receipts and Uses

	2010-11	2011-12	2012-13	2013-14	Budget 2014-15
UNIVERSITY OF UTAH					
Funds Available					
Carry-forward	\$1,320,597	\$1,532,558	\$1,318,905	\$104,865	(\$50,647)
Gross Receipts	84,887,593	85,164,315	81,200,795	78,641,219	78,000,000
Total Funds Available	86,208,190	86,696,873	82,519,700	78,746,084	77,949,353
Uses of Reimbursed Overhead					
Development of New Research Funding	23,491,898	29,843,364	29,937,849	30,730,913	29,716,864
Research Equipment Replacement	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Recruiting/Lab Setups For New Faculty	7,324,993	6,334,993	4,124,870	4,417,016	4,000,000
Retention of Key Researchers	1,047,277	1,058,705	1,050,000	1,050,000	1,050,000
Research Labs Remodeling	1,000,000	600,000	0	0	0
Capital Facilities	10,417,019	5,996,979	6,563,855	6,677,729	6,389,701
Programmatic Support	7,097,376	10,381,418	7,176,992	5,966,808	4,370,266
Other:	32,697,069	29,562,509	31,961,269	28,354,265	30,756,946
Total Uses of Reimbursed Overhead	84,675,632	85,377,968	82,414,835	78,796,731	77,883,777
Carry-forward	\$1,532,558	\$1,318,905	\$104,865	(\$50,647)	\$65,576
UTAH STATE UNIVERSITY					
Funds Available					
Carry-forward	\$1,174,608	\$805,527	\$87,744	\$794,800	(\$201,059)
Gross Receipts	26,576,771	29,166,350	29,168,954	29,881,581	29,386,888
Total Funds Available	27,751,379	29,971,877	29,256,698	30,676,381	29,185,829
Uses of Reimbursed Overhead					
Development of New Research Funding	7,602,088	8,073,813	7,606,971	7,662,769	7,238,426
Research Equipment Replacement	1,117,604	2,867,007	1,514,005	1,472,413	1,561,505
Recruiting/Lab Setups For New Faculty	1,095,617	1,354,515	1,627,630	2,406,779	1,223,169
Retention of Key Researchers	129,978	0	50,000	0	0
Research Labs Remodeling	328,266	192,894	0	200,000	0
Capital Facilities	2,360,187	1,483,655	2,356,659	1,791,058	1,584,239
Programmatic Support	12,362,098	13,037,376	13,927,596	14,487,658	14,507,739
Operations & Maintenance of Res. Facilities	9,200	759,547	0	1,403,203	1,450,000
Other	1,940,814	1,422,462	1,379,037	1,453,560	1,620,751
Graduate Tuition Awards	0	692,864	0	0	0
Total Uses of Reimbursed Overhead	26,945,852	29,884,133	28,461,898	30,877,440	29,185,829
Carry-forward	\$805,527	\$87,744	\$794,800	(\$201,059)	\$0

Table 5

Utah System of Higher Education Reimbursed Overhead Gross Receipts and Uses

	2010-11	2011-12	2012-13	2013-14	Budget 2014-15
WEBER STATE UNIVERSITY					
Funds Available					
Carry-forward	\$0	\$0	\$0	\$0	\$0
Gross Receipts	453,608	447,123	339,500	348,400	348,400
Total Funds Available	453,608	447,123	339,500	348,400	348,400
Uses of Reimbursed Overhead					
Programmatic Support	436,534	433,228	327,200	334,600	334,600
Other	17,074	13,895	12,300	13,800	13,800
Total Uses of Reimbursed Overhead	453,608	447,123	348,400	0	0
Carry-forward	\$0	\$0	(\$8,900)	\$0	\$0
SOUTHERN UTAH UNIVERSITY					
Funds Available					
Carry-forward	\$416,965	\$494,622	\$669,060	\$801,700	\$849,700
Gross Receipts	798,094	879,674	916,002	912,200	738,000
Total Funds Available	1,215,059	1,374,296	1,585,062	1,713,900	1,587,700
Uses of Reimbursed Overhead					
Programmatic Support	856,637	471,581	538,438	540,500	694,000
Other (Transfers)	(136,199)	233,655	244,883	323,700	162,200
Total Uses of Reimbursed Overhead	720,438	705,236	783,321	864,200	856,200
Carry-forward	\$494,622	\$669,060	\$801,741	\$849,700	\$731,500
SNOW COLLEGE					
Funds Available					
Carry-forward	\$28,250	\$26,214	\$58,565	\$126,581	\$174,415
Gross Receipts	58,080	59,574	98,091	64,689	65,000
Total Funds Available	86,330	85,788	156,656	191,270	239,415
Uses of Reimbursed Overhead					
Capital Facilities					
Programmatic Support	60,116	27,223	30,075	16,855	20,000
Other:					
Total Uses of Reimbursed Overhead	60,116	27,223	30,075	16,855	20,000
Carry-forward	\$26,214	\$58,565	\$126,581	\$174,415	\$219,415
DIXIE STATE UNIVERSITY					
Funds Available					
Carry-forward	\$52,500	\$45,548	\$100,611	\$83,873	\$103,464
Gross Receipts	75,747	101,080	70,118	96,227	100,000
Total Funds Available	128,247	146,628	170,729	180,100	203,464
Uses of Reimbursed Overhead					
Development of New Res. Funding	\$0	\$0	\$0	\$0	\$0
Recruiting/Research Lab. Set-Ups for New Faculty	0	0	0	0	0
Programmatic Support	82,699	46,017	86,856	64,593	100,000
Other	0	0	0	12,043	0
Total Uses of Reimbursed Overhead	82,699	46,017	86,856	76,636	100,000
Carry-forward	\$45,548	\$100,611	\$83,873	\$103,464	\$103,464

Table 5

Utah System of Higher Education Reimbursed Overhead Gross Receipts and Uses

	2010-11	2011-12	2012-13	2013-14	Budget 2014-15
UTAH VALLEY UNIVERSITY					
Funds Available					
Carry-forward	\$969,005	\$1,181,826	\$1,234,525	\$1,480,552	\$1,701,944
Gross Receipts	696,553	639,534	637,026	873,561	0
Total Funds Available	1,665,558	1,821,360	1,871,551	2,354,113	1,701,944
Uses of Reimbursed Overhead					
Development of New Res. Funding					
Programmatic Support	\$218,190	\$184,628	\$27,818	\$147,564	\$766,471
Other	265,542	402,207	363,181	504,605	935,473
Total Uses of Reimbursed Overhead	483,732	586,835	390,999	652,169	1,701,944
Carry-forward	\$1,181,826	\$1,234,525	\$1,480,552	\$1,701,944	\$0
SALT LAKE COMMUNITY COLLEGE					
Funds Available					
Carry-forward	\$1,535,239	\$1,984,039	\$2,188,380	\$2,095,278	\$2,420,192
Gross Receipts	694,707	542,902	621,960	547,295	475,000
Total Funds Available	2,229,946	2,526,941	2,810,340	2,642,573	2,895,192
Uses of Reimbursed Overhead					
Programmatic Support	245,907	338,561	715,062	\$222,381	\$1,250,000
Other					
Total Uses of Reimbursed Overhead	245,907	338,561	715,062	222,381	1,250,000
Carry-forward	\$1,984,039	\$2,188,380	\$2,095,278	\$2,420,192	\$1,645,192
UTAH SYSTEM OF HIGHER EDUCATION					
Funds Available					
Carry-forward	\$5,497,164	\$6,070,334	\$5,890,776	\$5,487,649	\$4,998,009
Gross Receipts	114,241,153	117,000,552	113,170,946	111,365,172	109,113,288
Total Funds Available	119,738,317	123,070,886	119,061,722	116,852,821	114,111,297
Total Uses of Reimbursed Overhead	113,667,984	117,413,096	113,381,446	111,506,412	110,997,750
Carry-forward	\$6,070,334	\$5,657,790	\$5,680,276	\$4,998,009	\$2,765,147

Table 6

USHE Summary of Revenues and Expenses¹

Total - Eight Institutions

	2012-13		2013-14	
	Appropriated Revenues	Total Revenues	Appropriated Revenues	Total Revenues
Revenues and Other Additions				
Operating Revenues				
Tuition and Fees	641,360,780	721,372,858	667,333,952	736,498,870
Grants and Contracts - Operating	-	544,703,346	-	547,249,301
Sales & Services: Auxiliary Enterprises	-	738,423,055	-	772,643,190
Sales & Services: Hospitals	-	1,422,544,000	-	1,579,004,000
Sales & Services: Educational Activities	219,518	19,401,308	69,485	36,441,501
Land Grant	0	0	1,446,714	0
Independent Operations	0	108,996,000	0	96,883,000
Other Sources-Operating	3,279,569	148,242,394	2,877,197	157,783,991
	<u>\$644,859,867</u>	<u>\$3,703,682,961</u>	<u>\$671,727,348</u>	<u>\$3,926,503,853</u>
Nonoperating Revenues				
Federal Appropriations	5,018,732	70,660,654	4,357,530	0
State Appropriations	652,847,600	695,474,546	698,181,300	18,184,235
Federal Grants	-	157,525,086	-	739,502,405
State Grants	-	11,412,750	-	206,114,932
Local Appropriations/Education District Taxes	-	725,394	-	23,343,896
Gifts/Contributions	-	116,547,805	-	551,341
Investment Income	-	79,696,257	-	116,438,210
Other Nonoperating Revenues	13,695,813	50,686,869	12,228,328	149,995,475
Subtotal - Nonoperating Revenue	<u>\$671,562,145</u>	<u>\$1,182,729,361</u>	<u>\$714,767,158</u>	<u>\$1,254,130,494</u>
Other Revenues and Additions				
Capital Appropriations	-	39,547,246	-	85,530,734
Capital Grants & Gifts	-	33,103,865	-	47,571,500
Additions to Permanent Endowments	-	20,506,065	-	25,466,381
Other Revenues and Additions	-	-	-	985,465
Subtotal - Other Revenue/Additions	<u>0</u>	<u>93,157,176</u>	<u>0</u>	<u>159,554,080</u>
Total Revenues and Other Additions	<u>\$1,316,422,012</u>	<u>\$4,979,569,498</u>	<u>\$1,386,494,506</u>	<u>\$5,340,188,427</u>

	2012-13		2013-14	
	Appropriated Expenses	Total Expenses	Appropriated Expenses	Total Expenses
Expenses and Other Deductions				
Operating Expenses				
Instruction	632,206,589	858,094,611	653,571,806	889,491,048
Research	55,420,109	431,667,004	63,577,666	427,565,561
Public Service	43,930,083	660,661,154	51,662,355	717,165,340
Academic Support	143,628,178	192,679,843	153,371,251	200,545,255
Student Services	86,068,068	135,626,974	99,782,733	141,502,953
Institutional Support	158,865,030	238,264,579	178,547,402	216,058,969
Operation and Maintenance of Plant	146,477,565	208,304,343	150,267,007	196,161,103
Depreciation	-	269,763,004	-	289,493,982
Scholarships and Fellowships Expenses	6,082,739	184,681,499	5,357,275	146,704,173
Auxiliary Enterprises	-	85,183,190	-	114,489,153
Hospital Services	-	1,052,295,000	-	1,220,741,000
Independent Operations	-	389,065,000	-	408,054,000
Other Expenses and Deductions	-	2,317,951	-	148,760,000
Transfers (Net)	50,263,125	-	52,942,522	-
Subtotal - Operating Expenses	<u>1,322,941,486</u>	<u>4,708,604,152</u>	<u>1,409,080,016</u>	<u>5,116,732,538</u>
Nonoperating Expenses				
Interest	-	42,409,711	-	42,940,402
Other Nonoperating Expenses and Deductions	-	(1,937,913)	-	(1,427,550)
Subtotal - Nonoperating Expenses	<u>0</u>	<u>40,471,798</u>	<u>0</u>	<u>41,512,852</u>
Total Expenses and Deductions	<u>\$1,322,941,486</u>	<u>\$4,749,075,950</u>	<u>\$1,409,080,016</u>	<u>\$5,158,245,390</u>
Revenue & Additions Above/(Below) Expenses & Deductions²	<u>(\$6,519,474)</u>	<u>\$230,493,548</u>	<u>(\$22,585,510)</u>	<u>\$181,943,037</u>

Notes:

¹ Because USHE has recently changed reporting forms, individual lines may not reflect uniformity between institutions' reporting from year to year. Users should focus on Subtotal and Total lines.

² "Revenue & Additions Above/(Below) Expenses & Deductions" should not be interpreted as an ending balance because adjustments have not been made for beginning balances