

University of Idaho

Budget Status

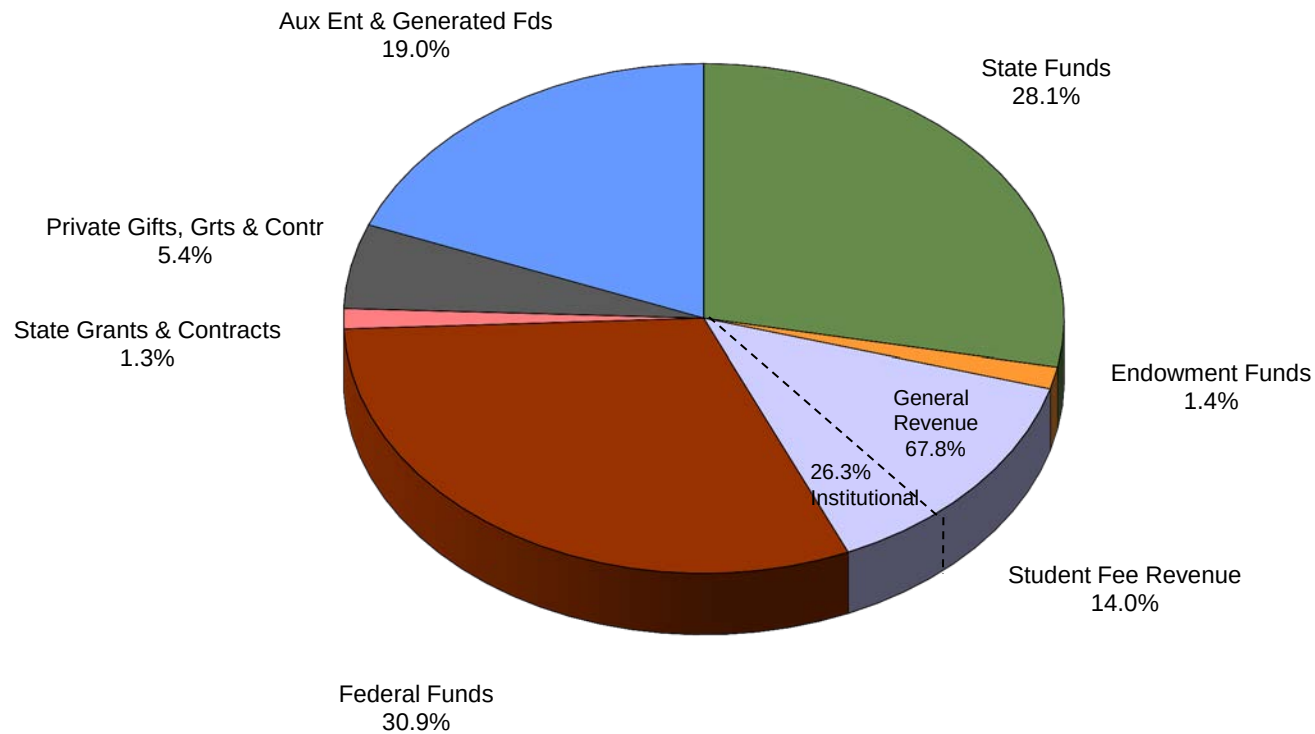
November 2009

Rev 11/2/09

University of Idaho – Total Operating Budget Sources

SOURCES OF FUNDS:	Operating Budgets							Total	%
	Board Approved Budgets			CEO Approved	Estimated Budgets				
	General	Professional- Technical	Special	Auxiliary	Instit	Grants &			
	Education	Education	Programs	Enter. (1)	Accounts	Contracts			
State Appropriations									
General Account	\$92,748,000	\$0	\$31,459,900	\$0	\$0	\$0	\$124,207,900	28.1%	
General Acct - One time funds	0	0	0	0	0	0	0	0.0%	
Endowment Funds	6,164,400	0	0	0	0	0	6,164,400	1.4%	
Student Fees	45,653,000	0	0	0	0	0	45,653,000	10.3%	
One-time Replacement Cap.	0	0	0	0	0	0	0	0.0%	
Federal Stimulus Funds	5,320,600	0	0	0	0	0	5,320,600	1.2%	
Total Appropriations	\$149,886,000	\$0	\$31,459,900	\$0	\$0	\$0	\$181,345,900	41.0%	
Other Student Fees	\$0	\$0	\$370,100	\$8,055,800	\$7,853,700	\$0	\$16,279,600	3.7%	
Federal Apporp/Grants/Contracts	0	0	0	0	0	131,373,900(3)	131,373,900	29.7%	
State Grants & Contracts	0	0	0	0	592,500	5,080,000	5,672,500	1.3%	
Private Gifts, Grts & Contr	0	0	0	2,171,400	17,244,200	4,341,500	23,757,100	5.4%	
Sales & Serv of Educ Act	0	0	0	0	30,473,400	0	30,473,400	6.9%	
Sales & Serv of Aux Ent	0	0	0	31,086,900	3,912,700	0	34,999,600	7.9%	
Indirect Costs	0	0	0	0	7,150,000	0	7,150,000	1.6%	
Other	167,900	0	150,000	1,621,800	9,672,600	0	11,612,300	2.6%	
Total Revenue	\$150,053,900	\$0	\$31,980,000	\$42,935,900	\$76,899,100	\$140,795,400	\$442,664,300	100.0%	

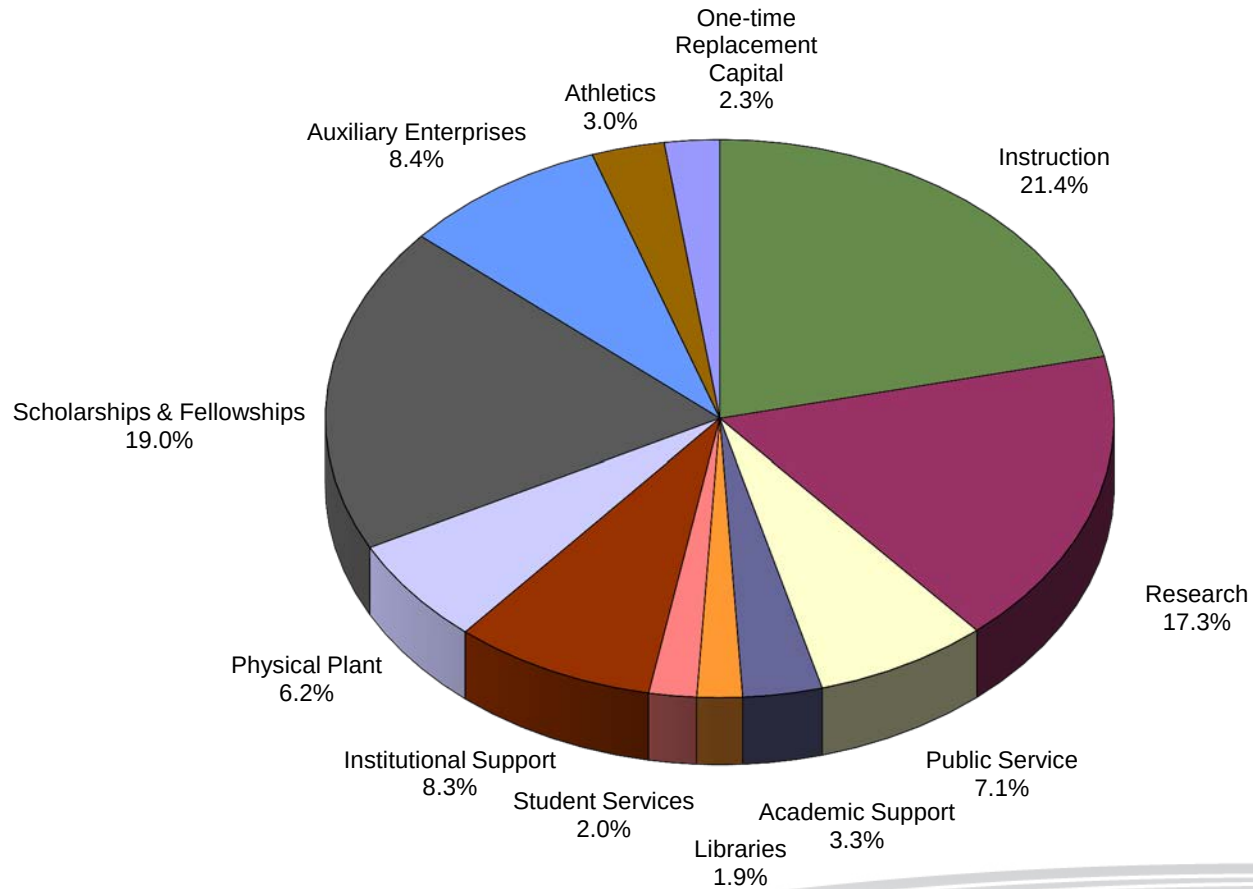
University of Idaho
Revenue Budget for all Funds by Source
Fiscal Year 2010



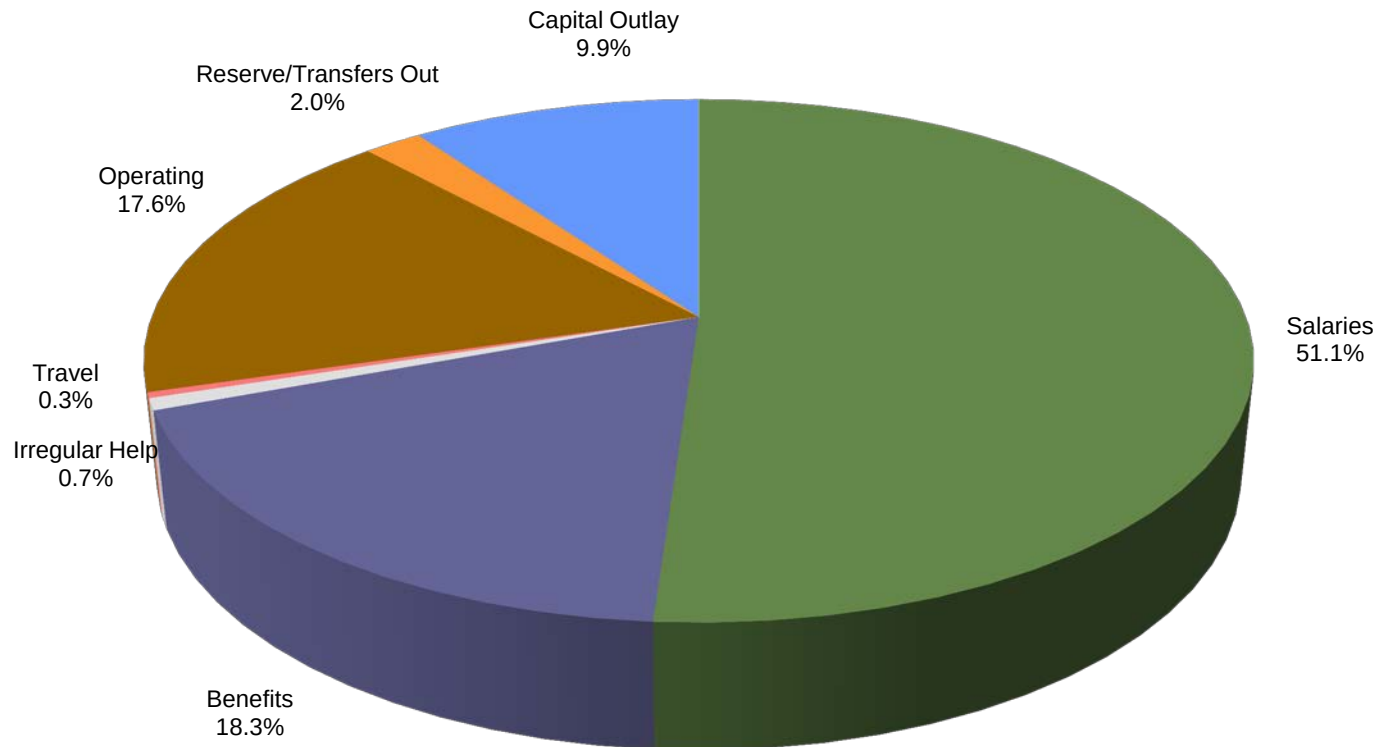
University of Idaho – Total Operating Budget Uses

USES OF FUNDS:	Operating Budgets						Total	%
	Board Approved Budgets			CEO Approved	Estimated Budgets			
	General	Professional- Technical	Special	Auxiliary	Instit	Grants &		
	Education	Education	Programs	Enter. (1)	Accounts	Contracts		
Instruction	\$64,969,396	\$0	\$5,515,000	\$0	\$19,156,000	\$5,112,400	\$94,752,796	21.4%
Research	6,520,820	0	16,092,618	0	6,096,100	47,715,600	76,425,138	17.3%
Public Service	642	0	10,372,382	0	2,580,800	18,472,900	31,426,724	7.1%
Academic Support	7,988,549	0	0	0	6,404,800	0	14,393,349	3.3%
Libraries	7,784,880	0	0	0	435,700	0	8,220,580	1.9%
Student Services	6,099,939	0	0	0	2,547,800	0	8,647,739	2.0%
Institutional Support	17,405,662	0	0	0	18,848,500	309,100	36,563,262	8.3%
Physical Plant	22,099,819	0	0	0	4,905,600	401,000	27,406,419	6.2%
Scholarships & Fellowships	4,047,862	0	0	0	11,022,100	68,784,400(3)	83,854,362	19.0%
Auxiliary Enterprises	0	0	0	33,246,400	4,037,700	0	37,284,100	8.4%
Athletics	3,136,331	0	0	9,295,100	782,300	0	13,213,731	3.0%
Mandatory Transfers	0	0	0	0	0	0	0	0.0%
Other (Incl One-Time Funds)	0	0	0	0	0	0	0	0.0%
Unexpended Plant	10,000,000	0	0	0	0	0	10,000,000	2.3%
Total Uses	\$150,053,900	\$0	\$31,980,000	\$42,541,500	\$76,817,400	\$140,795,400	\$442,188,200	100.0%

University of Idaho
Expenditure Budget for all Funds by Functional Classification
Fiscal Year 2010



University of Idaho
General Education Budget by Cost Category
Fiscal Year 2010



Total Personnel Costs (Salaries, Benefits and IH): 70.1%

GENERAL EDUCATION

Carry Forward History:

FY05 Year End Balance:	\$17,012,347
FY06 Year End Balance:	\$16,433,113
FY07 Year End Balance:	\$16,003,606
FY08 Year End Balance:	\$16,270,521
FY09 Year End Balance:	\$12,519,109

GENERAL EDUCATION

Summary:

Based on a five-year history of General Education carry forward balances, FY09 is the first year in which a significant reduction has occurred. There were significant one-time funding holdbacks in FY09 which contributed to this reduction. For FY10 there were reductions to the base state funding and a one-time holdback of 6% has been announced and further base reductions are anticipated for FY11, so it is likely that further erosion of the General Education carry forward balance will occur.

LOCAL SERVICE (Y)/CENTRALLY ALLOCATED (U)

Carry Forward History:

FY05 Year End Balance (Y):	\$13,508,016
FY06 Year End Balance (Y):	\$26,168,555
FY07 Year End Balance (Y):	\$29,897,816
FY08 Year End Balance (Y):	\$24,889,568
FY09 Year End Balance (U and Y):	\$20,735,910 *

* Effective FY09 the portion of the Y accounts funded via central allocations based on G&A, F&A and interest income was broken out into a new separate fund type referred to as the U Accounts or the U2 fund. The ending balance for both the existing Y accounts and the new U accounts are included in the FY09 ending balance figure.

LOCAL SERVICE (Y)/CENTRALLY ALLOCATED (U)

Summary:

The university has seen significant reductions in the year end balances for the Y (and now U) accounts for the past several years. This is caused at least in part by reductions in state funding causing areas to more heavily rely on their Y accounts to fund day-to-day operations. With further reductions to state funding on the horizon it appears likely that we will see further reductions in Y and U account balances at the end of FY10 and beyond.

“Y” Account: Funded primarily from sales and service

“U” Account: Funded centrally from G&A, Interest Income and F&A recovery

FY10 General Education By Executive Level

Executive Level / Midlevel	Total
01 - President	
M050 - President's Area	893,679
M050A - Auditing Services	280,842
M050G - General Counsel	600,242
M050H - Human Rights	345,996
M053 - Intercollegiate Athletics	3,136,331
	5,257,090
02 - Provost	
M001 - College of Letters, Arts and Social Sciences	13,266,278
M002 - College of Agricultural and Life Sciences	5,275,519
M004 - College of Business and Economics	5,563,164
M005 - College of Education	6,476,827
M006 - College of Engineering	11,761,092
M008 - College of Natural Resources	5,510,894
M011 - College of Law	6,545,428
M012 - College of Science	11,292,987
M014 - College of Art and Architecture	4,000,457
M015 - College of Graduate Studies	1,388,306
M018 - General Library	6,051,552
*Other Academic Areas	18,165,376
	95,297,880
03 - Finance and Administration	21,399,987
05 - University Advancement	2,416,329
06 - University Research	1,754,441
11 - University Fixed Costs	8,493,989
15 - Central University	15,434,184
Total	\$150,053,900

*Other Academic Areas include: Provost's Office, Institutional Research, Faculty Secretary, Financial Aid, Outreach, Academic Affairs, Enrollment Mgmt, Student Affairs

GENERAL EDUCATION

FY2009 State Holdback:

•FY09 Holdback:	\$3,838,400
•FY09 Reversion of OT Funding:	\$1,919,200
•FY09 Benefits Holdback:	<u>\$ 613,600</u>
	\$6,371,200

GENERAL EDUCATION

FY2010 6% State Holdback:

•Reserve Funds:	\$2,964,900
•Student Fee Revenue Increase:	1,000,000
•Vacant Position Salary Savings:	800,000
•Travel Expense Reductions:	200,000
•Capital Outlay (Research Dairy):	<u>600,000</u>
Total FY2010 State Holdback:	\$5,564,900

GENERAL EDUCATION

FY2011 Budget Challenge:

•Loss of Federal Stimulus Funds:	\$ 4,000,000
•FY2010 Holdback Permanent (\$5M):	3,000,000
•Estimated Increased Expenses:	<u>2,250,000</u>
	\$ 9,250,000
•Establish 1/3 of Targeted Gen Ed Base Reserve:	<u>1,500,000</u>
Total Need to Balance FY2011:	\$10,750,000

Solutions

Revenue Enhancements

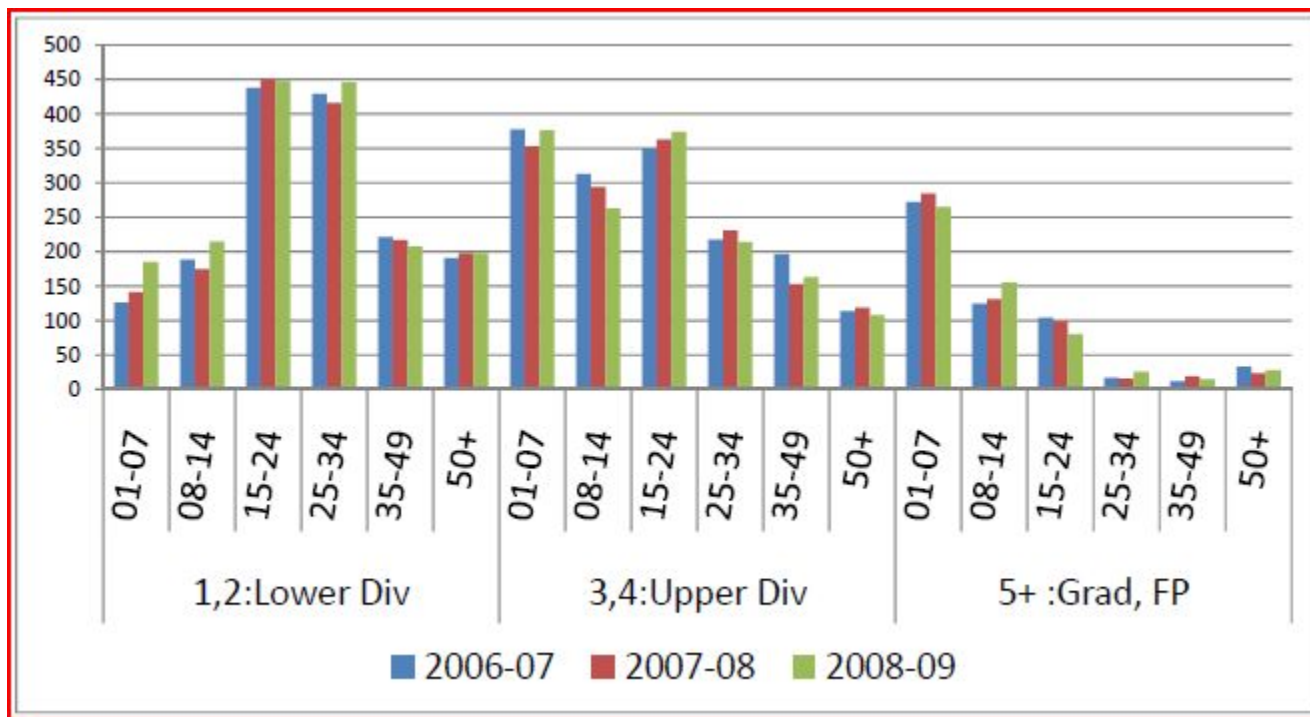
- Undergrad Recruitment
- Undergrad Retention
- Graduate Recruitment
- Graduate Retention
- International Recruitment
- Fundraising
- Grants & Contracts
- Fee Increase
- Financial Aid Mgmt
- Summer Courses
- Distance Education
- Professional Fees
- State Support

Solutions

Cost Reductions

- Programs
- Sections
- Departments
- Efficiencies
- Personnel
 - Retention and development
 - Reduction

Class Size Distributions



Note: Many courses (about 47% of all sections) have been excluded from this analysis: remedial (050,090), labs (courses ending with "L" or Title indicates "Lab"), workshops (203, 403, 503,"WS:"), directed study (299, 499, 502,"DS:"), internships (403, 503, WS: , 299,499,502, DS:), (298,398,498,598,"Int."), professional development (405, 505,"PD:"), research and dissertation (500, 599, 600), practicum (497,597,"Pract") and studio classes.