Budget Basics

Fall 2015
TYPES OF UNIVERSITY FUNDS

Education and General
- General Funds
- Self-Support Funds

Auxiliary Funds
- Housing (including USH)
- Dining
- Student Center (Sykes)
- Recreation Center

Restricted Grants & Contracts
- Financial Aid
- Non-Scholarship
- Federal, State, and Local Grants/Contracts

Plant Funds
- Unrestricted and Restricted E&G Projects
- Auxiliary Projects
- Unrestricted E&G and Auxiliary ROI
Education and General Funds

Revenue Sources

General Funds
- General Fund
- State Appropriation (including Performance funding)
- Tuition & Fees
- Privatized Housing
- Other Miscellaneous Revenue
- Faculty Development

Self-Support Funds
- Health Center
- Athletics
- Graduate Center
- USH Net Housing
# Education and General Funds

## Personnel Expenses

<table>
<thead>
<tr>
<th>APSCUF</th>
<th>• Faculty</th>
</tr>
</thead>
<tbody>
<tr>
<td>AFSCME</td>
<td>• Clerical</td>
</tr>
<tr>
<td></td>
<td>• Custodial</td>
</tr>
<tr>
<td></td>
<td>• Trade Staff</td>
</tr>
<tr>
<td>Non-represented</td>
<td>• Managers</td>
</tr>
<tr>
<td>SCUPA</td>
<td>• Admissions</td>
</tr>
<tr>
<td></td>
<td>• Financial Aid</td>
</tr>
<tr>
<td></td>
<td>• Student Activities (including Residence Life, Judicial, Registrars, Academic Assistance Services, Career Services, Alumni Relations)</td>
</tr>
<tr>
<td>OTHER</td>
<td>• Coaches</td>
</tr>
<tr>
<td></td>
<td>• OPEIU (Nurses)</td>
</tr>
<tr>
<td></td>
<td>• SPFPA (Police, Security)</td>
</tr>
</tbody>
</table>

8/10/2017
# Education and General Funds

## Personnel Benefit Costs

### Incremental Benefits
- Social Security
- Unemployment Compensation
- Retirement Contributions (SERS, PERS, ARP)
- Increases in Salaries & Wages drive incremental costs
- Overall rate is 21% of Salaries & Wages

### Fixed Rate Benefits
- Group Life Insurance
- Health/Welfare Fund
- Hospitalization Insurance
- Annuitants’ Hospitalization
- PERS Healthcare Premium
- Overall rate is 24% of Salaries & Wages

### Educational Benefits
- Employee Eligible Tuition Waivers
- Overall rate is 3% of Salaries & Wages

8/10/2017
Summary of Personnel Budget FY16

- Faculty: 60%
- AFSCME: 15%
- Nonrepresented: 16%
- SCUPA: 6%
- Other: 3%
Composition of Personnel Expenses

![Bar chart showing the composition of personnel expenses for different categories: Faculty, AFSCME, Nonrepresented, SCUPA, Other. The chart includes Salaries & Wages, Incremental Benefits, Fixed Rate Benefits, and Educational Benefits.]
# Types of Budget Transactions

<table>
<thead>
<tr>
<th>Base</th>
<th>Supplements</th>
<th>Carryforward</th>
<th>Revenue Increasing Budget (RIB)</th>
<th>Send/Receive Transfers</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Original budget allocation for the fiscal year</td>
<td>• Non-recurring adjustments to the base budget allocation after the base budget is loaded</td>
<td>• Unspent dollars from a previous fiscal year allowed to roll forward into the current fiscal year</td>
<td>• Budget is increased upon receipt of revenue</td>
<td>• Transfers between fund centers occurring within the same fund</td>
</tr>
<tr>
<td></td>
<td>• Typically for initiatives or contract determinations executed after the start of the budget year</td>
<td>• Provides for additional flexibility to departments</td>
<td>• Used in Self-Support E&amp;G fund centers only</td>
<td></td>
</tr>
</tbody>
</table>