



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

APSCUF

- Faculty

AFSCME

- Clerical
- Custodial
- Trade Staff

Non-represented

- Managers

SCUPA

- Admissions
- Financial Aid
- Student Activities (including Residence Life, Judicial, Registrars, Academic Assistance Services, Career Services, Alumni Relations)

OTHER

- Coaches
- OPEIU (Nurses)
- SPFPA (Police, Security)

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

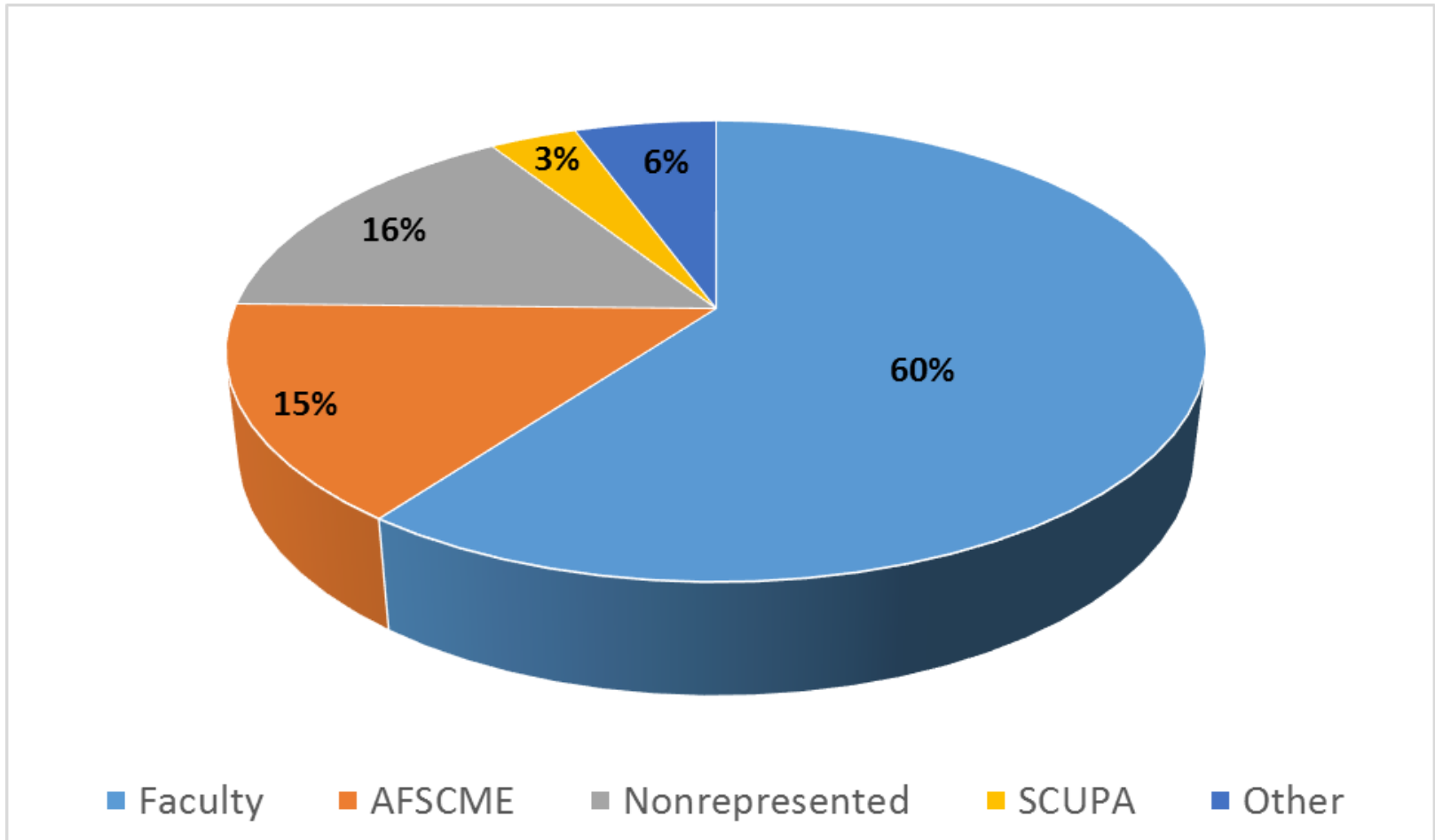
Fixed Rate Benefits

- Group Life Insurance
- Health/Welfare Fund
- Hospitalization Insurance
- Annuitants' Hospitalization
- PERS Healthcare Premium
- Overall rate is 24% of Salaries & Wages

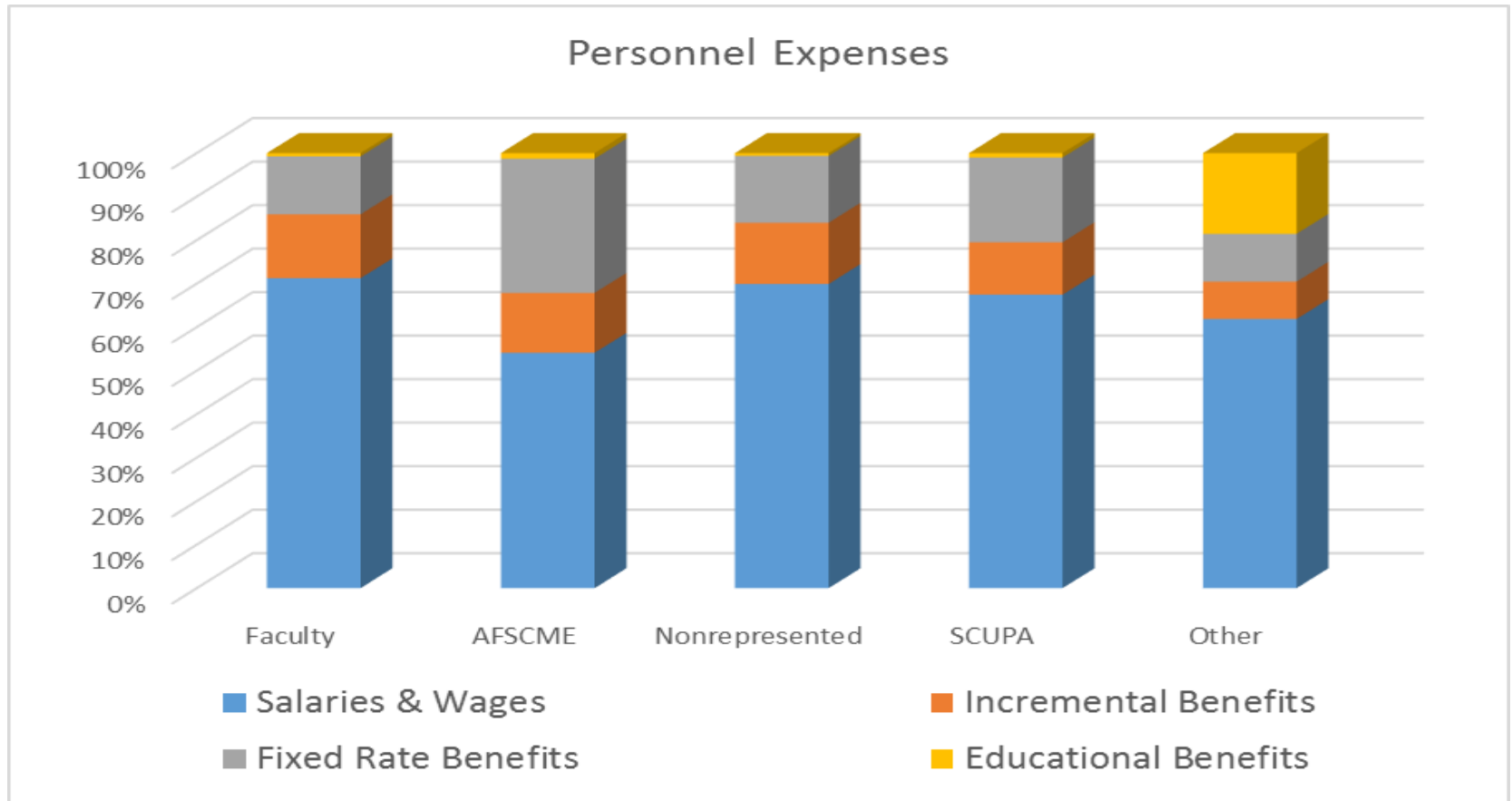
Educational Benefits

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

Summary of Personnel Budget FY16



Composition of Personnel Expenses



Types of Budget Transactions

Base	Supplements	Carryforward	Revenue Increasing Budget (RIB)	Send/Receive Transfers
<ul style="list-style-type: none">• Original budget allocation for the fiscal year	<ul style="list-style-type: none">• Non-recurring adjustments to the base budget allocation after the base budget is loaded• Typically for initiatives or contract determinations executed after the start of the budget year	<ul style="list-style-type: none">• Unspent dollars from a previous fiscal year allowed to roll forward into the current fiscal year• Provides for additional flexibility to departments	<ul style="list-style-type: none">• Budget is increased upon receipt of revenue• Used in Self-Support E&G fund centers only	<ul style="list-style-type: none">• Transfers between fund centers occurring within the same fund