

**IUPUI FALL 2017 FISCAL ANALYSIS
GENERAL FUND**

**IUPUI
CAMPUS**

	<u>7/1 Base Budget</u>	<u>Adjusted Base Budget</u>	<u>October 2017</u>		<u>Variance</u>	<u>June 2018 Estimate</u>	<u>Incr/(Decr) from Adjusted Base \$</u>	<u>%</u>	<u>Explanation</u>
			<u>YTD Actual</u>	<u>Encumbered</u>					
<u>INCOME</u>									
Resident Undergraduate	158,233,094	158,233,094	79,075,649	-	(76,580,670)	155,959,310	(2,273,784)	-1.4%	
Non resident Undergraduate	34,965,885	34,965,885	18,947,633	-	(15,676,515)	37,071,420	2,105,535	6.0%	
Resident Graduate	45,235,986	45,235,986	16,294,765	-	(28,941,221)	44,414,008	(821,978)	-1.8%	
Nonresident Graduate	37,988,030	37,988,030	17,163,606	-	(20,824,424)	39,087,309	1,099,279	2.9%	
Resident professional	56,247,482	56,247,482	28,445,912	-	(27,801,570)	54,252,988	(1,994,494)	-3.5%	
Nonresident professional	30,602,935	30,602,935	15,695,650	-	(14,907,285)	29,561,980	(1,040,955)	-3.4%	
Other Student Fees	21,908,114	21,908,114	9,432,597	-	(12,966,702)	21,014,457	(893,657)	-4.1%	
Total STUDENT FEES	385,181,526	385,181,526	185,055,811	-	(169,533,481)	381,361,473	(3,820,053)	-1.0%	
State Appropriations	241,325,595	241,325,595	72,726,254	-	(168,599,341)	241,325,595	-	0.0%	
Beginning Cash	-	-	-	-	-	-	-	-	
Contracts & Grants	-	-	(3,500)	-	(3,500)	-	-	-	
Investments	1,962,191	1,962,191	(39,219)	-	(2,001,410)	1,623,191	(339,000)	-17.3%	
Gifts	1,771,221	1,771,221	223,972	-	(1,547,249)	1,955,552	184,331	10.4%	
Sales and Services	11,370,024	11,370,024	2,492,569	-	(8,877,455)	11,281,634	(88,390)	-0.8%	
Other Revenue	3,709,963	3,709,963	1,762,496	-	(1,947,467)	4,079,868	369,905	10.0%	
Cost Recoveries-Income	260,000	260,000	16,297	-	(243,703)	255,357	(4,643)	-1.8%	
Total Other Revenue	19,073,399	19,073,399	4,452,615	-	(14,620,784)	19,195,602	122,203	0.6%	
Indirect Cost Recovery Income	51,467,576	51,467,576	14,127,645	-	(37,339,931)	52,297,379	829,803	1.6%	
Assessments Revenue	-	-	-	-	-	-	-	-	
Transfer of Funds	-	-	(0)	-	(0)	(0)	1	-	
TOTAL INCOME	697,048,096	697,048,096	276,362,323	-	(390,093,538)	694,180,049	(2,868,046)	-0.4%	
<u>EXPENSE</u>									
Academic Salaries	165,301,347	166,035,982	36,692,726	117,373,012	11,970,243	157,461,710	(8,574,272)	-5.2%	
Part-Time Instruction-Non Student	14,890,128	14,869,315	3,503,565	4,689,050	6,676,700	15,355,388	486,073	3.3%	
Student Academic Appointees	4,469,006	4,469,006	1,346,226	1,346,687	(982,906)	5,760,579	1,291,573	28.9%	
Professional Salaries	78,138,461	78,212,555	18,348,047	54,696,199	5,168,309	75,204,269	(3,008,286)	-3.8%	
Bi-Weekly Salaries	31,588,764	31,451,347	7,158,052	21,730,284	2,563,011	30,525,749	(925,598)	-2.9%	
Supplemental Pays	4,830,891	4,830,891	623,427	809,414	3,398,050	5,212,323	381,432	7.9%	
Hourly Compensation	6,625,953	6,592,144	2,098,757	(461,217)	4,954,605	8,089,701	1,497,557	22.7%	
Benefits	109,956,220	110,184,739	24,348,802	75,491,466	10,344,472	105,644,100	(4,540,639)	-4.1%	
Total Compensation	415,800,770	416,645,979	94,119,601	278,433,895	44,092,483	403,253,819	(13,392,160)	-3.2%	
Student Financial Aid	62,567,585	62,531,947	30,202,231	69,948	32,255,790	63,567,145	1,035,198	1.7%	
Energy and Utilities	31,779,103	31,779,103	6,270,504	31,603,034	(6,094,435)	31,211,777	(567,326)	-1.8%	
Financial/Debt Services	120,295	120,295	5,428	23,840	91,027	128,199	7,904	6.6%	
Taxes	-	-	-	-	-	-	-	-	
Valuations and Adjustments	2,609,274	2,609,274	(121,280)	-	2,730,554	3,235,000	625,726	24.0%	
Cost Recoveries-Expense	2,851,575	2,851,575	699,216	12,715	2,139,644	2,850,998	(577)	0.0%	
Computing Services	486,296	486,296	151,421	25,799	309,076	580,559	94,263	19.4%	
Telephone & Postage	1,264,777	1,267,377	298,953	66,569	901,855	1,277,208	9,831	0.8%	
Printing and Duplicating	2,839,858	2,802,968	786,719	329,114	1,687,135	2,801,631	(1,337)	0.0%	
Other Services	2,897,051	2,897,151	495,489	2,606,872	(205,211)	3,247,566	350,415	12.1%	
Contractual Services	29,924,450	29,711,805	4,542,226	14,776,946	10,392,633	29,395,023	(316,782)	-1.1%	
Rents and Non-Capital Leases	3,989,127	3,968,053	560,390	1,449,511	1,958,151	3,792,116	(175,937)	-4.4%	
Repairs and Maintenance	5,933,348	5,939,548	1,671,640	700,163	3,567,745	6,106,257	166,709	2.8%	
Advertising and Promotional Exp	3,372,525	3,391,662	1,030,511	1,712,438	648,713	4,527,913	1,136,251	33.5%	
Supplies and General Expense	24,695,426	24,685,451	5,053,224	4,299,040	15,333,187	24,811,085	125,634	0.5%	
Non-Capital Equipment	-	-	-	270	(270)	74,000	74,000	-	
Other Specific Operating Expense	25,750,698	25,676,268	18,398,455	100,932	7,176,881	27,812,876	2,136,608	8.3%	

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	<u>Budget</u>	<u>Base Budget</u>	<u>YTD Actual</u>	<u>Encumbered</u>		<u>Estimate</u>	<u>\$</u>	<u>%</u>	
Purchases for Resale	-	-	1,373	1,519	(2,892)	-	-	-	
Total General Expense	138,513,803	138,186,826	39,844,269	57,708,763	40,633,794	141,852,208	3,665,382	2.7%	
Travel	4,841,826	4,760,288	953,969	1,125,837	2,680,481	4,847,347	87,059	1.8%	
Capital Assets	3,691,194	3,910,804	1,345,717	738,243	1,826,844	3,783,027	(127,777)	-3.3%	
Indirect Cost Recovery Expense	-	-	-	-	-	-	-	-	
Reserves	5,551,077	5,040,925	10,000	-	5,030,925	-	(5,040,925)	-100.0%	
Allotments & Charges In	(13,977,198)	(13,977,198)	(784,760)	-	(13,192,438)	(13,760,122)	217,076	-1.6%	
Transfer-1699 Income	(14,375,288)	(14,375,288)	(2,720,086)	-	(11,655,202)	(15,470,300)	(1,095,012)	7.6%	
Allotments & Charges Out	64,012,675	64,132,891	17,917,132	-	46,215,759	65,112,994	980,103	1.5%	
Transfer-5199 Expense	30,421,652	30,190,922	6,386,555	-	16,852,155	60,740,780	30,549,858	101.2%	
Transfers	-	-	-	-	-	800,000	800,000	-	
Total Transfers	66,081,841	65,971,327	20,798,841	-	38,220,274	97,423,351	31,452,024	47.7%	
TOTAL EXPENSE	697,048,096	697,048,096	187,274,628	338,076,687	171,696,781	714,726,896	17,678,800	2.5%	
NET TOTAL	-	-	89,087,695	(338,076,687)	(218,396,757)	(20,546,848)	(20,546,847)	(0)	