

**IUPUI FALL 2018 FISCAL ANALYSIS
GENERAL FUND**

IUPUI
CAMPUS

	<u>7/1 Base Budget</u>	<u>Adjusted Base Budget</u>	<u>October 2018</u>		<u>Variance</u>	<u>June 2019 Estimate</u>	<u>Incr/(Decr) from Adjusted Base \$</u>	<u>%</u>	<u>Explanation</u>
			<u>YTD Actual</u>	<u>Encumbered</u>					
INCOME									
Resident Undergraduate	160,377,851	160,377,851	78,996,362	-	(81,381,489)	155,035,028	(5,342,823)	-3.3%	
Non resident Undergraduate	37,939,147	37,939,147	20,420,091	-	(17,519,056)	39,859,758	1,920,611	5.1%	
Resident Graduate	37,947,110	37,947,110	17,113,946	-	(20,833,164)	37,780,401	(166,709)	-0.4%	
Nonresident Graduate	35,239,301	35,239,301	15,568,439	-	(19,670,862)	34,485,608	(753,693)	-2.1%	
Resident professional	64,659,101	64,659,101	29,359,588	-	(35,299,513)	65,408,938	749,837	1.2%	
Nonresident professional	40,379,650	40,379,650	18,051,936	-	(22,327,714)	40,642,338	262,688	0.7%	
Other Student Fees	23,368,045	23,368,045	10,144,560	-	(13,223,485)	23,131,621	64,228	0.3%	
Total STUDENT FEES	399,910,205	399,910,205	189,654,922	-	(160,745,426)	396,343,692	(3,566,513)	-0.9%	
State Appropriations	246,549,060	246,549,060	72,366,239	-	(174,182,821)	235,088,487	(11,460,573)	-4.6%	
Beginning Cash	-	1,285	-	-	(1,285)	-	(1,285)	-100.0%	
Contracts & Grants	-	-	-	-	-	-	-	-	
Investments	305,000	305,000	88	-	(304,912)	305,175	175	0.1%	
Gifts	3,723,038	3,723,038	136,432	-	(3,586,606)	3,843,099	120,061	3.2%	
Sales and Services	11,372,636	11,372,636	2,465,028	-	(8,907,608)	10,084,957	(1,287,679)	-11.3%	
Other Revenue	4,061,242	4,062,242	1,189,759	-	(2,872,483)	5,092,111	967,495	23.8%	
Cost Recoveries-Income	245,000	245,000	18,081	-	(226,919)	245,265	265	0.1%	
Total Other Revenue	19,706,916	19,709,201	3,809,388	-	(15,899,813)	19,570,607	(200,968)	-1.0%	
Indirect Cost Recovery Income	53,955,675	53,955,675	14,524,523	-	(39,431,152)	60,541,384	6,585,709	12.2%	
Assessments Revenue	-	-	-	-	-	-	-	-	
Transfer of Funds	-	-	(0)	-	(0)	0	1	-	
TOTAL INCOME	720,121,856	720,124,141	280,355,071	-	(390,259,212)	711,544,170	(8,642,344)	-1.2%	
EXPENSE									
Academic Salaries	172,856,173	173,342,090	37,706,427	120,592,385	12,620,803	162,250,193	(9,978,753)	-5.8%	
Part-Time Instruction-Non Student	14,883,971	15,159,280	3,813,046	5,021,485	6,078,963	15,171,904	12,624	0.1%	
Student Academic Appointees	5,148,345	5,135,552	1,312,782	4,334,830	(899,512)	6,355,991	1,414,165	27.5%	
Professional Salaries	83,508,025	83,394,085	19,533,760	58,833,784	4,573,007	80,399,071	(2,818,008)	-3.4%	
Bi-Weekly Salaries	32,173,579	32,216,351	7,400,816	22,565,455	2,249,660	30,892,705	(1,323,646)	-4.1%	
Supplemental Pays	5,388,195	5,451,096	943,668	778,857	3,763,571	5,674,416	203,320	3.7%	
Hourly Compensation	6,724,034	6,783,434	2,225,788	(498,208)	4,996,739	7,646,254	862,820	12.7%	
Benefits	110,318,572	110,480,320	23,949,873	74,699,628	10,726,136	104,827,562	(5,161,567)	-4.7%	
Total Compensation	431,000,894	431,962,208	96,886,160	286,328,215	44,109,367	410,140,857	(16,789,045)	-3.9%	
Student Financial Aid	64,925,727	64,943,180	32,646,869	109,379	32,186,932	70,419,629	5,474,449	8.4%	
Energy and Utilities	32,276,774	32,283,874	6,696,518	37,097,610	(11,510,254)	31,611,126	(672,748)	-2.1%	
Financial/Debt Services	115,057	115,057	2,518	10,075	102,464	67,310	(47,747)	-41.5%	
Taxes	-	-	-	-	-	-	-	-	
Valuations and Adjustments	2,617,457	2,617,457	383,587	-	2,233,870	3,334,183	716,726	27.4%	
Cost Recoveries-Expense	2,762,525	2,764,325	660,285	14,584	2,090,904	2,777,561	12,512	0.5%	
Computing Services	557,742	602,839	149,368	21,680	412,329	636,203	34,095	5.7%	
Telephone & Postage	1,083,105	1,108,701	276,528	67,965	764,218	1,117,684	(15,017)	-1.4%	
Printing and Duplicating	2,812,754	2,835,320	562,732	388,438	1,887,833	2,855,331	17,011	0.6%	
Other Services	2,799,229	2,806,229	536,841	3,032,518	(763,130)	2,818,487	12,258	0.4%	
Contractual Services	26,170,751	26,293,692	5,065,762	15,495,022	5,724,894	27,412,196	1,118,511	4.3%	
Rents and Non-Capital Leases	4,365,638	4,323,027	567,931	1,552,364	2,194,341	4,694,139	371,108	8.6%	
Repairs and Maintenance	5,557,746	5,569,414	2,441,748	640,755	2,487,115	7,998,380	2,425,466	43.5%	
Advertising and Promotional Exp	3,952,675	4,215,259	1,186,636	2,203,525	802,772	4,028,643	(185,447)	-4.4%	
Supplies and General Expense	24,022,489	23,863,142	5,019,480	4,042,265	14,863,225	25,074,729	1,161,741	4.9%	
Non-Capital Equipment	-	-	-	-	-	-	-	-	
Other Specific Operating Expense	25,247,891	25,171,566	15,907,091	145,343	9,097,346	24,973,813	(211,035)	-0.8%	
Purchases for Resale	-	479	1,459	3,649	(4,629)	4,098	3,619	755.5%	
Total General Expense	134,341,833	134,570,381	39,458,483	64,715,794	30,383,299	139,403,883	4,741,053	3.5%	
Travel	5,237,414	5,139,592	928,418	44,395	4,156,038	5,099,215	(40,377)	-0.8%	

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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>	
Capital Assets	3,799,667	3,820,794	1,644,522	827,545	1,348,727	3,249,862	(570,932)	-14.9%	
Indirect Cost Recovery Expense	-	-	-	-	-	-	-	-	
Reserves	10,270,104	8,473,534	-	-	8,473,534	-	(8,473,534)	-100.0%	
Allotments & Charges In	(15,948,775)	(15,405,436)	(651,849)	-	(14,753,587)	(16,513,093)	(1,107,657)	7.2%	
Transfer-1699 Income	(13,567,023)	(13,479,805)	(2,851,623)	-	(10,628,182)	(12,711,529)	768,276	-5.7%	
Allotments & Charges Out	72,194,819	72,300,404	17,734,956	-	54,566,878	73,920,975	1,619,856	2.2%	
Transfer-5199 Expense	27,867,196	27,799,289	3,538,301	-	24,260,988	33,152,396	5,353,107	19.3%	
Transfers	-	-	-	-	-	(520,842)	(520,842)	-	
Total Transfers	70,546,217	71,214,452	17,769,786	-	53,446,096	77,327,906	6,112,739	8.6%	
TOTAL EXPENSE	720,121,856	720,124,141	189,334,237	352,025,328	174,103,993	708,718,592	(11,405,549)	-1.6%	
NET TOTAL	-	-	91,020,835	(352,025,328)	(216,155,220)	2,825,579	2,763,206	0	