

**IUPUI SPRING 2019 FISCAL ANALYSIS
GENERAL FUND**

IUPUI
CAMPUS

	<u>7/1 Base Budget</u>	<u>Adjusted Base Budget</u>	<u>February 2019</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	146,711,245	-	(13,666,606)	152,345,869	(8,031,982)	-5.0%	
Non resident Undergraduate	37,939,147	37,939,147	38,501,534	-	562,387	40,296,576	2,357,429	6.2%	
Resident Graduate	37,947,110	37,947,110	32,690,004	-	(5,257,106)	38,021,123	74,013	0.2%	
Nonresident Graduate	35,239,301	35,239,301	29,778,239	-	(5,461,062)	32,569,697	(2,669,604)	-7.6%	
Resident professional	40,379,650	40,379,650	35,827,858	-	(4,551,792)	70,423,973	30,044,323	74.4%	
Nonresident professional	64,659,101	64,659,101	57,431,639	-	(7,227,462)	35,659,033	(29,000,068)	-44.9%	
Other Student Fees	23,368,045	23,368,045	21,071,483	-	(2,296,562)	21,777,109	306,854	1.3%	
Total STUDENT FEES	399,910,205	399,910,205	362,012,002	-	(25,640,465)	391,093,380	(8,816,825)	-2.2%	
State Appropriations	246,549,060	246,549,060	169,890,263	-	(76,658,797)	246,549,060	-	0.0%	
Beginning Cash	-	-	-	-	-	-	-	-	
Contracts & Grants	-	-	2,248	-	2,248	2,248	2,248	-	
Investments	305,000	305,000	3,990	-	(301,010)	305,153	153	0.1%	
Gifts	3,723,038	3,723,038	1,491,872	-	(2,231,166)	4,092,206	369,168	9.9%	
Sales and Services	11,372,636	11,372,636	6,464,581	-	(4,908,055)	9,826,870	(1,545,766)	-13.6%	
Other Revenue	4,061,242	4,061,242	4,033,795	-	(27,447)	5,894,512	1,725,983	42.5%	
Cost Recoveries-Income	245,000	245,000	41,931	-	(203,069)	21,000	(224,000)	-91.4%	
Total Other Revenue	19,706,916	19,706,916	12,038,418	-	(7,668,498)	20,141,988	327,785	1.7%	
Indirect Cost Recovery Income	53,955,675	60,455,675	41,624,437	-	(18,831,238)	61,825,396	1,369,721	2.3%	
Assessments Revenue	-	-	-	-	-	-	-	-	
Transfer of Funds	-	-	(0)	-	(0)	(1)	30,016	-	
TOTAL INCOME	720,121,856	726,621,856	585,565,120	-	(128,798,999)	719,609,823	(7,089,303)	-1.0%	
EXPENSE									
Academic Salaries	172,856,173	173,120,121	108,290,063	49,967,422	12,369,535	160,564,041	(11,359,529)	-6.6%	
Part-Time Instruction-Non Student	14,883,971	15,347,416	11,086,651	4,411,216	(192,914)	16,409,882	1,062,466	6.9%	
Student Academic Appointees	5,148,345	5,330,098	4,270,939	2,023,374	(1,337,804)	6,259,599	1,116,296	20.9%	
Professional Salaries	83,508,025	84,236,125	52,278,796	26,158,303	5,513,891	80,295,361	(3,810,696)	-4.5%	
Bi-Weekly Salaries	32,173,579	32,247,847	19,583,439	9,833,426	2,724,859	30,364,253	(1,844,533)	-5.7%	
Supplemental Pays	5,388,195	5,468,535	2,156,950	352,242	2,994,143	5,067,116	(418,819)	-7.7%	
Hourly Compensation	6,724,034	6,759,149	6,304,756	(485,180)	888,240	7,855,882	1,110,600	16.4%	
Benefits	110,318,572	110,765,836	68,454,792	31,787,819	9,426,984	103,543,671	(6,674,044)	-6.0%	
Total Compensation	431,000,894	433,275,127	272,426,386	124,048,622	32,386,934	407,526,317	(20,818,259)	-4.8%	
Student Financial Aid	64,925,727	65,051,234	64,615,812	29,354	410,033	70,469,629	5,416,412	8.3%	
Energy and Utilities	32,276,774	32,582,236	18,061,710	22,354,915	(7,834,389)	31,076,072	(1,506,164)	-4.6%	
Financial/Debt Services	115,057	115,057	7,666	5,702	101,689	15,441	(99,616)	-86.6%	
Taxes	-	-	-	-	-	-	-	-	
Valuations and Adjustments	2,617,457	2,617,457	844,850	-	1,772,607	2,887,572	270,115	10.3%	
Cost Recoveries-Expense	2,762,525	2,761,562	1,822,486	6,104	932,972	2,759,902	(1,660)	-0.1%	
Computing Services	557,742	603,108	393,144	29,451	176,513	604,699	1,591	0.3%	
Telephone & Postage	1,083,105	1,121,647	725,359	44,075	340,092	1,071,475	(50,172)	-4.5%	
Printing and Duplicating	2,812,754	2,854,290	1,514,742	267,521	1,068,191	2,634,808	(219,482)	-7.7%	
Other Services	2,799,229	2,807,396	1,752,869	2,462,458	(1,407,317)	2,876,763	67,674	2.4%	
Contractual Services	26,170,751	25,919,816	15,786,355	10,072,363	61,099	26,563,618	643,802	2.5%	
Rents and Non-Capital Leases	4,365,638	4,335,142	1,995,642	989,167	1,349,332	4,207,386	(127,756)	-2.9%	
Repairs and Maintenance	5,557,746	5,662,681	5,206,553	478,074	(22,284)	6,890,378	1,227,397	21.7%	
Advertising and Promotional Exp	3,952,675	4,223,985	4,319,028	1,883,320	(2,011,169)	3,981,478	(249,888)	-5.9%	
Supplies and General Expense	24,022,489	23,981,859	13,296,076	2,783,117	7,892,533	24,950,937	941,832	3.9%	
Non-Capital Equipment	-	-	-	-	-	-	-	-	
Other Specific Operating Expense	25,247,891	25,162,750	20,417,830	133,730	4,601,020	25,205,879	41,129	0.2%	
Purchases for Resale	-	479	33,618	580	(33,719)	35	(445)	-92.8%	
Total General Expense	134,341,833	134,749,465	86,177,928	41,510,578	6,987,171	135,726,441	938,356	0.7%	
Travel	5,237,414	5,158,433	2,982,622	31,228	2,133,125	5,291,574	128,858	2.5%	

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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	3,850,190	4,780,689	262,130	(1,192,629)	3,230,911	(619,279)	-16.1%	
Indirect Cost Recovery Expense	-	-	499	-	(499)	30,652	30,652	-	
Reserves	10,270,104	14,429,235	(53,179)	-	14,482,414	-	(14,429,235)	-100.0%	
Allotments & Charges In	(15,948,775)	(16,009,912)	(6,550,032)	-	(9,459,880)	(17,818,645)	(1,808,733)	11.3%	
Transfer-1699 Income	(13,567,023)	(14,119,538)	(5,992,206)	-	(8,127,332)	(14,500,016)	(380,478)	2.7%	
Allotments & Charges Out	72,194,819	72,386,272	51,118,899	-	21,269,133	74,691,460	2,304,308	3.2%	
Transfer-5199 Expense	27,867,196	27,851,350	10,975,295	-	16,896,055	32,380,092	4,528,742	16.3%	
Transfers	-	-	-	-	-	(344,349)	(344,349)	-	
Total Transfers	70,546,217	70,108,172	49,551,955	-	20,577,977	74,408,542	4,299,490	6.1%	
TOTAL EXPENSE	720,121,856	726,621,856	480,482,712	165,881,913	75,784,526	699,517,554	(27,104,302)	-3.7%	
NET TOTAL	-	-	105,082,407	(165,881,913)	(53,014,473)	20,092,269	20,014,999	0	