

**IUPUI Spring 2023 FISCAL ANALYSIS
GENERAL FUND**

IUPUI
CAMPUS

	<u>7/1 Base</u> <u>Budget</u>	<u>Adjusted</u> <u>Base Budget</u>	<u>February 2023</u>		<u>Variance</u>	<u>June 2023</u> <u>Estimate</u>	<u>Incr/(Decr) from Adjusted Base</u> <u>\$</u>	<u>%</u>	<u>Explanation</u>
			<u>YTD Actual</u>	<u>Encumbered</u>					
INCOME									
Resident Undergraduate	142,890,842	142,890,842	130,397,815	-	(12,493,027)	119,968,046	(22,922,796)	-16.0%	
Non resident Undergraduate	39,747,796	39,747,796	35,529,918	-	(4,217,878)	29,141,432	(10,606,364)	-26.7%	
Resident Graduate	45,013,430	45,036,531	34,318,101	-	(10,718,430)	37,276,186	(7,760,345)	-17.2%	
Nonresident Graduate	35,016,319	34,919,617	36,219,234	-	1,299,617	31,843,411	(3,076,206)	-8.8%	
Resident professional	74,577,201	74,577,201	61,705,823	-	(12,871,378)	29,699,343	(44,877,858)	-60.2%	
Nonresident professional	37,736,951	37,736,951	30,943,695	-	(6,793,256)	22,738,494	(14,998,457)	-39.7%	
Other Student Fees	20,389,743	20,389,743	19,192,252	-	(1,197,491)	17,131,003	(3,258,740)	-16.0%	
Total STUDENT FEES	395,372,282	395,298,681	348,306,837	-	(46,991,844)	287,797,915	(107,500,766)	-27.2%	
State Appropriations	265,674,346	265,674,346	167,843,600	-	(97,830,746)	265,674,341	(5)	0.0%	
Beginning Cash	-	-	-	-	-	-	-	-	
Contracts & Grants	-	-	28,075	-	28,075	24,000	24,000	-	
Investments	9,000	9,000	-	-	(9,000)	9,011	11	0.1%	
Interest Revenue	-	-	5,289	-	(2,550,388)	5,948,721	1,129,745	-	
Gifts	4,750,977	4,818,976	2,268,588	-	(2,550,388)	5,948,721	1,129,745	23.4%	
Sales and Services	16,205,721	16,205,721	9,116,708	-	(7,089,013)	12,234,704	(3,971,017)	-24.5%	
Other Revenue	3,649,146	3,899,146	3,951,809	-	52,663	4,376,535	477,389	12.2%	
Amort Def	-	-	262,366	-	-	16,073	(129,505)	-	
Cost Recoveries-Income	145,578	145,578	176,171	-	30,593	16,073	(129,505)	-89.0%	
Total Other Revenue	24,760,422	25,078,421	15,809,005	-	(12,056,864)	28,573,839	(2,469,377)	-9.8%	
Indirect Cost Recovery Income	72,322,254	72,322,254	54,885,760	-	(17,436,494)	9,006,820	(63,315,434)	-87.5%	
Assessments Revenue	-	-	-	-	-	-	-	-	
Transfer of Funds	-	-	0	-	0	0	0	-	
TOTAL INCOME	758,129,304	758,373,702	586,845,202	-	(174,315,949)	591,052,915	(173,285,582)	-22.8%	
EXPENSE									
Academic Salaries	164,393,290	164,300,662	104,750,886	47,698,071	11,851,704	107,600,929	(56,699,733)	-34.5%	
Part-Time Instruction-Non Student	15,703,718	15,673,718	11,595,196	4,824,677	(746,155)	12,447,330	(3,226,388)	-20.6%	
Student Academic Appointees	4,641,559	4,641,559	4,208,959	1,865,651	(1,433,052)	4,971,091	329,532	7.1%	
Professional Salaries	82,787,334	81,644,929	49,957,036	24,566,659	7,121,234	47,639,727	(34,005,202)	-41.7%	
Bi-Weekly Salaries	34,572,518	34,797,856	19,643,188	10,425,445	4,729,223	24,232,489	(10,565,367)	-30.4%	
Supplemental Pays	5,403,495	5,394,745	2,859,115	432,005	2,103,625	3,492,570	(1,902,175)	-35.3%	
Hourly Compensation	6,638,597	6,741,610	6,551,582	(691,125)	881,153	6,931,464	189,854	2.8%	
Benefits	112,646,916	112,562,756	68,831,352	31,668,171	12,063,233	72,899,962	(39,662,794)	-35.2%	
Total Compensation	426,787,427	425,757,835	268,397,315	120,789,555	36,570,966	280,215,560	(145,542,275)	-34.2%	
Student Financial Aid	61,361,465	61,374,965	62,558,492	45,612	(1,229,139)	55,544,648	(5,829,817)	-9.5%	
MSEP	10,085,011	10,085,011	6,340,731	-	3,744,280	7,007,663	(3,077,348)	-30.5%	
Energy and Utilities	34,311,309	34,311,309	23,768,795	35,415,437	(24,872,923)	37,336,499	3,025,190	8.8%	
Financial/Debt Services	26,900	26,900	416,024	-	(389,124)	37,495	(187)	-0.7%	
Taxes	-	-	511	-	(511)	510	510	-	
Valuations and Adjustments	2,265,371	2,265,371	897,497	-	1,367,874	2,903,871	638,500	28.2%	
Cost Recoveries-Expense	3,401,591	3,411,334	2,291,427	70,080	1,049,828	3,304,330	(107,909)	-3.2%	
Computing Services	511,487	511,487	344,456	218	166,813	167,152	(344,335)	-67.3%	
Telephone & Postage	866,392	860,543	545,888	26,865	287,790	698,968	(161,575)	-18.8%	
Printing and Duplicating	1,943,559	1,901,169	1,198,761	108,093	594,315	1,209,160	(692,009)	-36.4%	
Other Services	1,401,939	1,403,439	994,869	995,011	(586,441)	1,619,866	216,427	15.4%	
Contractual Services	30,314,085	30,406,207	21,486,686	10,098,439	(1,178,918)	11,776,906	(18,629,301)	-61.3%	
Rents and Non-Capital Leases	11,690,947	11,690,547	4,416,016	5,469,194	1,805,337	4,352,790	(7,337,757)	-62.8%	
Repairs and Maintenance	13,166,762	13,309,525	9,672,201	658,895	2,978,429	5,676,589	(7,632,936)	-57.3%	
Advertising and Promotional Exp	2,768,383	2,734,111	2,445,543	1,129,295	(840,727)	1,958,693	(775,418)	-28.4%	
Supplies and General Expense	23,070,227	22,757,599	16,355,750	2,994,438	3,407,411	15,974,573	(6,783,026)	-29.8%	
Non-Capital Equipment	-	-	-	-	-	-	-	-	
Other Specific Operating Expense	21,980,609	21,957,153	3,205,503	132,212	18,619,438	18,836,678	(3,120,475)	-14.2%	
Purchases for Resale	-	-	1,829	-	(1,829)	-	-	-	
Total General Expense	147,719,561	147,546,694	88,041,756	57,098,178	2,406,761	105,854,082	(41,693,517)	-28.3%	

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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>	
Travel	3,286,977	3,286,586	1,903,780	25,473	1,357,334	1,806,740	(1,479,846)	-45.0%	
Capital Assets	2,268,165	2,146,170	3,355,970	321,714	(1,531,514)	2,122,628	(23,542)	-1.1%	
Indirect Cost Recovery Expense	-	-	6	-	(6)	6	6	-	
Reserves	12,044,959	10,018,332	-	-	10,018,332	-	(10,018,332)	-100.0%	
Allotments & Charges In	(19,436,241)	(19,436,241)	(6,255,280)	-	(13,180,961)	(18,772,395)	663,846	-3.4%	
Transfer-1699 Income	(15,975,992)	(15,978,791)	(9,640,525)	-	(6,338,266)	(17,419,243)	(1,425,177)	8.9%	
Allotments & Charges Out	96,167,954	98,262,152	62,476,306	70,000	35,715,846	75,398,205	(22,863,547)	-23.3%	
Transfer-5199 Expense	33,820,018	35,310,989	14,802,974	-	20,508,015	16,793,560	(18,517,429)	-52.4%	
Transfers	-	-	-	-	-	-	-	-	
Total Transfers	94,575,739	98,158,109	61,383,475	70,000	36,704,634	56,000,127	(42,142,307)	-42.9%	
TOTAL EXPENSE	758,129,304	758,373,702	491,981,524	178,350,531	88,041,647	508,551,453	(249,823,154)	-32.9%	
NET TOTAL	-	-	94,863,678	(178,350,531)	(86,274,302)	82,501,462	76,537,573	0	