

The University of Alabama in Huntsville

Budget Committee Meeting

March 11, 2011

BUDGETING

104

EXPENDITURES



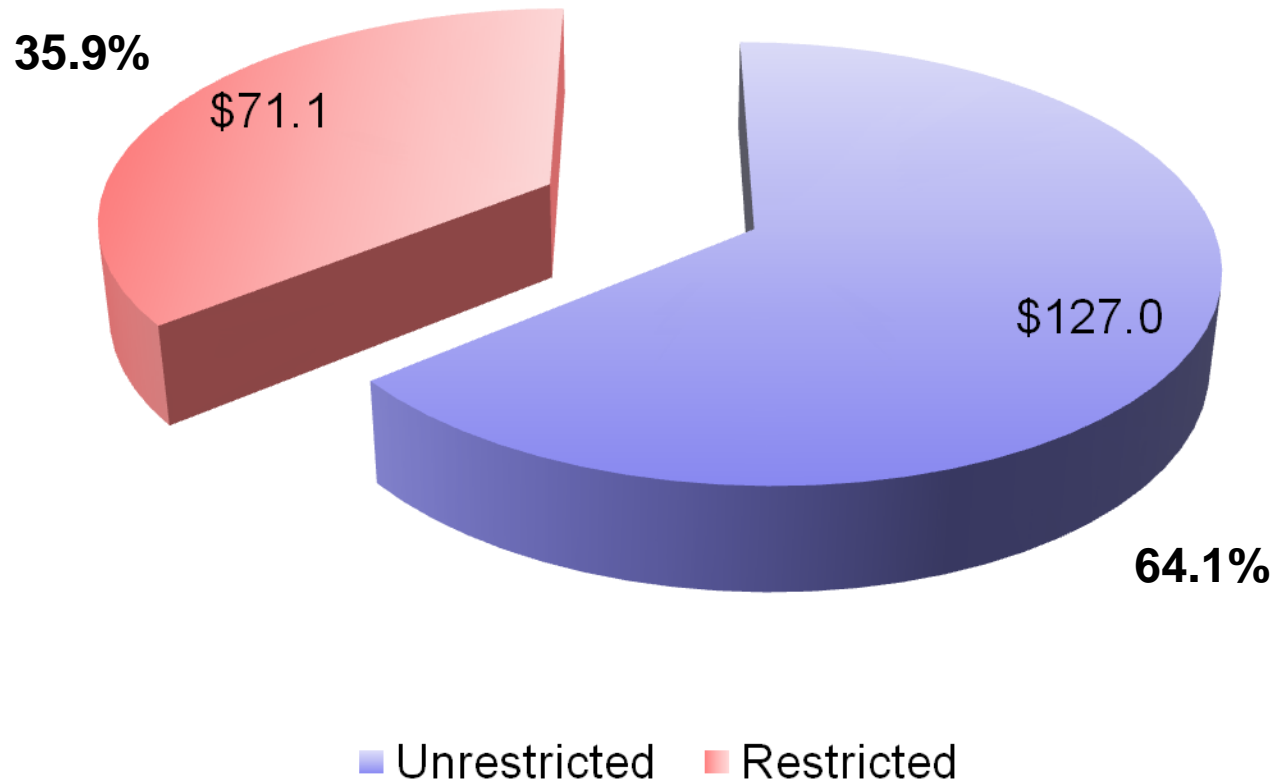
FY 2010-11 Budgeted Revenues Summary

	<u>\$ Millions</u>	<u>Percent</u>
State Appropriations *	\$ 44.0	22.2
Federal Stimulus Funds	4.2	2.1
External Contracts **	74.7	37.7
Tuition & Fees	60.2	30.4
Auxiliary Services	9.2	4.6
Other	<u>5.8</u>	<u>2.9</u>
Total	\$ 198.1	100.0

* Includes \$1.9 million in earmarked lines.

** Includes \$13.4 Millions in F&A Cost Recovery

FY 2010-11 Original Budget - \$198.1 Million



Unrestricted Includes Auxiliary Services
Restricted includes Federal Stimulus Funds



FY 2010-11 Budgeted Expenditures Summary External Reporting - Natural Format

	<u>\$ Millions</u>	<u>Percent</u>
Salaries & Wages	\$ 85.9	43.4
Benefits	21.5	10.8
Supplies & Expenses	67.0	33.8
Capital Equipment	2.9	1.5
Scholarships	14.3	7.2
Transfers	<u>6.5</u>	<u>3.3</u>
Total	\$198.1	100.0



FY 2010-11 Budgeted Expenditures Summary External Reporting – Functional Format

	<u>\$ Millions</u>	<u>Percent</u>
Instruction	\$ 45.7	23.1
Research	63.7	32.1
Public Service	3.2	1.6
Academic Support	8.4	4.2
Student Services	9.2	4.7
Institutional Support	29.7	15.0
Facilities & Maintenance	11.6	5.9
Scholarships	14.3	7.2
Auxiliary	5.7	2.9
Transfers	<u>6.5</u>	<u>3.3</u>
Total	\$198.1	100.0



FY 2010-11 Budgeted Expenditures Summary Functional Format

- Instruction:** Includes all expenditures for all activities that are part of an institutional instructional program.
Marketing, Mechanical Engineering, History, Nursing, Chemistry.
- Research:** Includes all funds expended for activities specifically organized to produce research outcomes.
Research Centers such as CMER, PRC, RI, ESSC, ITSC.
- Public Service:** To provide non-instructional services beneficial to groups external to the institution.
OIPS, SBDC, Employee Health Clinic.



FY 2010-11 Budgeted Expenditures Summary Functional Format

Academic Support:

Provide operation support to the institution's three primary programs: instruction, research, and public service.

Deans' Offices, Library, Student Success Center

Student Services:

Provide services to students outside the context of the formal instruction program.

Enrollment services, athletics, student health, counseling.

Institutional Support:

Provide operation support for the day-to-day functioning of the institution.

Offices of the Vice Presidents, Budget Office, HR, Development.



FY 2010-11 Budgeted Expenditures Summary Functional Format

- Facilities & Maintenance** **Operations & maintenance of institution’s physical plant.
Custodial services, grounds maintenance, utilities.**
- Scholarships:** **Outright grants given to students enrolled in formal coursework,
credit or non-credit.
Institutional and Endowed Scholarships, Tuition Waivers, PELL.**
- Transfers:** **Funds established for payments of institution’s debts.
Debt Services for Educational & General (E&G) and Auxiliary.**
- Auxiliary:** **Provide services to students and employees and charges fees
to recover the costs of the services rendered. Self-supporting
units.
Housing, Food Services, Bookstore.**



FY 2010-11 Budgeted Expenditures Summary Internal Reporting - By Division

	<u>\$ Millions</u>	<u>Percent</u>
President	\$ 6.4	3.2
Academic Affairs	81.9	41.3
Finance & Administration	47.4	23.9
Diversity & Student Support	0.4	0.2
University Advancement	2.1	1.1
Research	<u>59.9</u>	<u>30.3</u>
Total	\$198.1	100.0



FY 2010-11 Budgeted Expenditures Summary Internal Reporting - By Ledger

	<u>\$ Millions</u>	<u>Percent</u>
Ledger 1: Revenues		
Ledger 2	\$ 116.7	59.0
Ledger 3	5.4	2.7
Ledger 4	9.1	4.6
Ledger 5	58.9	29.7
Ledger 6	8.0	4.0
Ledger 7: Not Budgeted	<u>0.0</u>	<u>0.0</u>
Total	\$ 198.1	100.0



FY 2010-11 Budgeted Expenditures Summary

Examples of Fixed-Costs Incurred

\$ Millions

Employee Benefits

FICA

\$ 6.2

Old Age 6.20%
Medicare 1.45%

TRS

10.4

Employer 12.51%
Employee 5.00%

TIAA Match

2.6

Health

5.5

Life

0.2

Disability

0.3



FY 2010-11 Budgeted Expenditures Summary

Examples of Fixed-Costs Incurred

\$ Millions

Employee Benefits (continued)

PEEHIP

\$ 1.5

Other

- Fitness Center Memberships**
- State Unemployment Insurance**
- Workers' Compensation Insurance**



FY 2010-11 Budgeted Expenditures Summary

Examples of Fixed-Costs Incurred

	<u>\$ Millions</u>
General	
Utilities	\$ 6.1
Undergraduate Scholarships	5.6
Graduate Tuition Waivers/Fellowships	1.3
Employee Tuition Waivers	0.8
Other	
Audit Fees	
Insurances (Auto, Property, Liability)	
Debt Services	



FY 2010-11 Budgeted Expenditures Summary

Examples of Fixed-Costs Incurred

\$ Millions

General

Other (continued)

- Machinery Maintenance (Elevators, PCs, Printers)**
- Software Maintenance (Banner, Oracle, Department Specific)**
- Professional Memberships (SACS, ABET, NCATE, AACSB, GSC)**