

UNIVERSITY *of*
NORTHERN COLORADO



**PROPOSED OPERATING BUDGET
FISCAL YEAR 2004 - 2005**

MAY 4, 2004



**2004-2005
Operating Budget Proposal
May 4, 2004**

	Pages
1. Operating Budget Overview	
Executive Summary	1-1
University Priorities	1-4
External Mandates	1-5
Policy Issues	1-6
Non-Resident Talent Scholarship Proposal	1-8
Compensation	1-11
2. State Appropriated Funds	
Summary	2-1
State Budget Parameters	2-3
Sources and Uses of Funds	2-5
Decision Document (Functional)	2-6
Decision Document (Executive Level)	2-7
One-time Funding Decisions	2-9
Trends and Analyses	2-10
3. Tuition and Fees	
Tuition Revenue Model	3-1
Discounted Tuition	3-2
Trends	3-3
Student Activity Fees (SFAP)	3-5
Tuition and Fee Summary	3-8
4. Auxiliary Services Funds	
Summary	4-1
Budget Parameters	4-3
Budget Proposal Review	4-4
Auxiliary Services Capital Projects	4-13
Trends and Analyses	4-14
Parking Services	4-17
Bonding and Debt Services	4-21

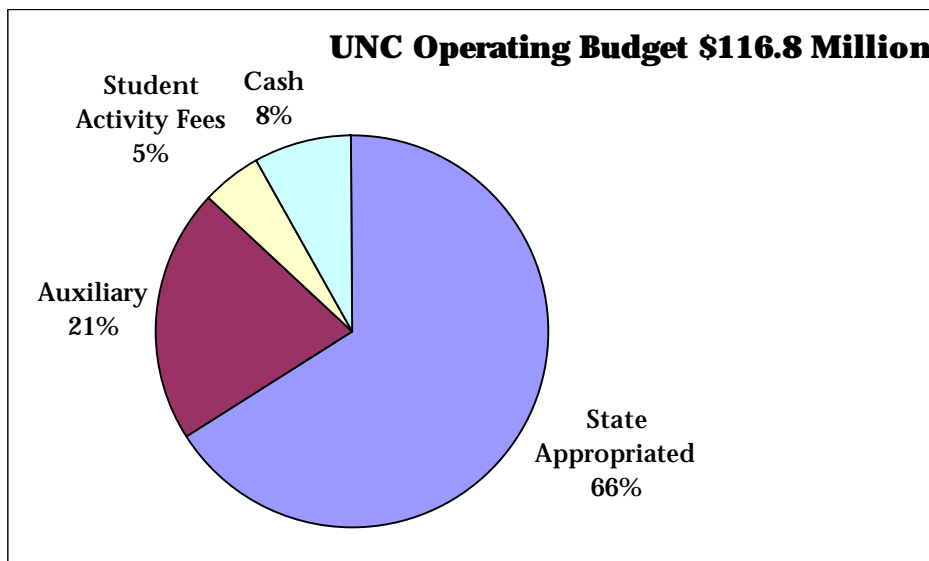
University of Northern Colorado Operating Budget Overview 2004-2005 Budget Proposal

	<u>Page</u>
Executive Summary	1-1
University Priorities	1-4
External Mandates	1-5
Policy Issues	1-6
Non-Resident Talent Scholarship Proposal	1-8
Compensation	1-11

EXECUTIVE SUMMARY

BUDGET STRUCTURE

The operations of an institution of higher education are complex – ranging from classroom instruction, to student registration, to dining services; therefore, the accounting and budgeting structure involves a variety of different fund types. The University of Northern Colorado's (UNC) operating budget is primarily concerned with **Current Unrestricted Funds**, which include the four categories shown on the following chart:



The focus of the budget process is on \$76.3 million in **State Appropriated** funds, which comprise 66% of the total \$116.8 million operating budget. Sources of funds include the State General Fund - \$33.6 million, Tuition - \$40.3 million and Other Than Tuition - \$1.8 million and \$581K indirect cost recoveries .

The second largest component of UNC's operating budget is the **Auxiliary Enterprise** funds, self-supporting sales of goods and services to students, faculty and staff. The 2004-05 proposed Auxiliary budget, including parking, is \$25.0 million or 21% of total operations. Details by activity (residence halls, dining services, etc.) are presented in Section 4.

At \$6.0 million, the **Student Activity Fee** budget comprises 5% of UNC's operating budget. The development of this budget is governed by the Institutional Plan for Student Fees and carried out by the Student Representative Council (SRC). Details are in Section 3.

Cash funded operations include sales of goods and services that relate incidentally to instruction, research, and public service; or activities that exist to provide an instructional or laboratory experience for students and incidentally create goods or services. Also included are certain Extended Studies, off-campus course offerings, as well as “sales” of services internal to UNC departments that net to zero. The Cash fund budget is approximately \$9.5 million. This is \$1.9 million greater than FY 04 primarily due to the shifting of off-campus state-funded programs to cash and general growth in Extended Studies.

BUDGET DEVELOPMENT PROCESS

The fiscal year 2004-05 budget process was condensed due to the uncertainty of funding from the State and because the *Charting the Future* planning process will result in significant budgetary change over the next 12-18 months. Individual units realigned budgets internally to reflect operating changes, with the “bottom line” held constant. In April, the Budget Council, consisting of the president, vice presidents, associate/assistant vice presidents, deans and representatives from Faculty Senate, SPEEC, SRC and PASC met to review those realignments as well as the few budgetary changes that are being implemented.

SYNOPSIS of PROPOSED BUDGET

Overall our state appropriated budget is \$76.3 million. Because our state general fund was held constant, UNC did not need to employ **Resource Strategies** to balance the budget as it has done in the last two years. Tuition will be increased by 1.1% (Denver-Boulder-Greeley 2003 CPI). In addition, the technology fee, academic program fee and a small part of the student fee will be re-characterized as tuition.

Budget parameters include:

- **Contingency Reserve** is being held at \$800,000.
- **External Mandates and University Priorities** (\$1,754,240) include insurance and risk management costs, investment of summer tuition in the delivery of summer programming, funding the UNC communications center, investment in talent-based non-resident scholarships, and utilities increases.
- **Compensation** for classified employees is mandated to increase at 2% plus performance pay for a total of \$485K. Faculty promotions have been funded, as has the increased cost of GA/TA tuition waivers. No other base compensation changes are being made, but one-time funds may be used selectively for performance incentives and to address instructional needs possibly through faculty stipends and/or part-time faculty pools.

The **State Appropriated Decision Document**, on page 2-6 by function and page 2-7 by executive level, reflects the proposed operating budget with a 3.2% overall increase.

Additional budgetary information presented includes:

- **Student Activity Fee** summary (pages 3-5 through 3-7)
- Summary of all student charges (page 3-8)
- University debt service requirements (pages 4-18 through 4-19)

A handwritten signature in cursive script that reads "Frances L. Schoneck".

Frances L. Schoneck
Vice President for Administration
and Treasurer to the Board of Trustees

May 2004

UNIVERSITY PRIORITIES

OVERVIEW

Colorado continues to grapple with constitutional and systemic funding issues. UNC is engaged in a comprehensive planning process and will be developing a long-term financial plan as part of the implementation of *Charting the Future*. The 2004-05 budget will be based on the current year budget, with some modifications for mandated costs and limited organizational change.

- The Board budgetary targets for the state appropriated budget are:

Instruction	55.00%
Research	1.25%
Public Service	0.10%
Academic Support	14.75%
Student Services	7.00%
Institutional Support	10.25%
Operation & Maintenance of Plant	8.25%
Scholarships & Fellowships	3.30%
Transfers	0.10%

EXTERNAL MANDATES

OVERVIEW

External mandates are expenditure requirements imposed upon UNC over which the University has little or no control.

1. Software license and maintenance fees typically increase significantly each year for campus-wide systems. PeopleSoft support was eliminated in 2003-04; this was a short-term solution and will need to be addressed in the future. Information Technology intends to fund any increases from existing resources for 2004-05.
2. Risk management premiums, insurance and CCHE central governing costs also typically increase each year. For 2004-05, the net increase is \$200,000.
3. Utilities budgets have been increased by \$330,275. A contingency fund of \$169,725 has been set aside to cover a possible increase in utility costs above the \$330,275 for FY 2004-05.
4. The Challenge program has been eliminated resulting in a loss of \$314,000 in state appropriated facility and support recoveries necessitating a budget allocation in the same amount.

POLICY ISSUES

OVERVIEW

The following policy issues will impact the 2004-05 budget.

- 1. Extended Studies Cash Funded Tuition and Fees** - In general, Extended Studies (off-campus cash funded) tuition increases at the same percentage as on-campus tuition. (Page 3-9 reflects specific changes.)
- 2. Extended Studies** – UNC last reviewed the distribution of off-campus cash revenue in excess of operating expenses for the 2002-03 budget. Beginning FY 2004-05, the revenue in excess of operating expenses will be distributed as follows:
 - 25% will be budgeted centrally by Extended Studies administration in the subsequent year to fund campus-wide initiatives to expand and enhance the quality of Extended Studies programs and to support faculty development by training faculty in the use of distance learning technology.
 - 70% will be budgeted in the subsequent year to fund program level initiatives that enhance the academic program of the units providing instruction through Extended Studies and to enhance distance education capacity.
 - 5% will be directed to the President's Office and budgeted in the subsequent year to support general academic mission initiatives.
- 3. Re-characterization of Fees** – Beginning Fall 2004, the Academic Program Fee, Technology Fee and the PVA portion of the Student Fee will be reclassified as tuition rather than charged as a separate fee. This will increase the FY 05 tuition revenue by about \$2.0 million. The new tuition revenue will be set aside and budgeted in the State Fund with no change in the purpose and use of those funds.
- 4. Summer Session** – The Summer 2004 funding model calls for additional funding of \$334,939. This increase is based on the current college structure of five academic colleges and provides for an “incentive” fund of \$50,000 to support new summer initiatives and \$100,000 to be directed to the Little Theatre of the Rockies.
- 5. UNC Internal Service Charges** – Telephone charges will be reduced 13.8 % to \$24.38 for a single-line phone and \$48.76 for a multi-line phone. In addition there will be savings in long-distance charges. Budget adjustments (or reallocations) were not made for these relatively small reductions.

- 6. Faculty Voluntary Separation Incentive Agreement (VSIA)** – The plan was approved by the BOT in February of 2004. The total fiscal commitment to cover the incentive payments and the cost of COBRA insurance payments is estimated to be \$1.4 million. The estimated central administration share of the incentive payments of \$639K will be paid from one-time contingency funds. The college share of the cost of the incentive payments, estimated to be \$713K, will be paid from one-time funds within each college area.
- 7. Non-resident Talent Scholarships** – UNC recommends investing in \$7,500 talent scholarships for non-residents with academic merit, athletic talent and artistic talent. The total FY 05 investment is proposed at \$120,000.

NON-RESIDENT TALENT SCHOLARSHIP PROPOSAL

BACKGROUND

In December 2003, the Board of Trustees began discussing our non-resident tuition pricing, marginal cost of education for additional enrollment and the recruitment and retention of talented out-of-state students. At a work-session on April 16, 2004, the Board directed the administration to 1) propose selected non-resident talent scholarships for the 2004-05 academic year and 2) make pricing recommendations for 2005-06 in Fall 2004 based on a more comprehensive analysis.

With regard to the second directive, UNC will present pricing recommendations and scholarship strategy recommendations in the fall. Over the last five years, resident tuition has increased 25.5% while institutional merit scholarship funds have remained constant.

PROPOSAL

This document concerns the first Board directive: Non-Resident Talent Scholarships.

Three primary areas for enriching UNC's student population have been identified for investment in 2004-05: academic merit, athletic talent, and artistic talent, particularly musical talent. UNC proposes to enhance its ability to attract and retain talented non-resident students by offering \$7,500 academic year scholarships as follows:

General Requirements

"Full-pay" non-residents would be eligible. Any student receiving a WUE scholarship would not be eligible (the WUE states include Alaska, Arizona, Hawaii, Idaho, Montana, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming).

Non-Resident Trustees Scholarship

For 2004-05 **one (1) \$7,500** scholarship would be made available for a non-resident incoming freshman with a minimum index score of 140. The current resident student Trustees Scholarship also has a 140 index eligibility. The Non-resident Trustee scholarship would be renewable for three additional years; thus the resident and non-resident scholarships would have parallel eligibility and renewal requirements. To maintain this parallel structure, UNC should commit to phasing in a total of four Non-resident Trustee scholarships. Thus the FY 05 cost would be \$7,500, the FY 06 cost \$15,000, the FY 07 cost \$22,500 and the FY 08 cost \$30,000.

Non-Resident Athletic Talent Scholarship

For 2004-05 **ten (10) \$7,500** scholarships would be made available to non-resident athletes. Recruited athletes who are also recipients of athletic “grant in aid” scholarships (donor funded) would be eligible. The current \$25,000 in athletic out-of-state scholarships would be eliminated. At this time, no commitment is being made to increase the total funding or number of scholarships in future years. These scholarships may be awarded to incoming freshman or returning students; renewal is subject to the total available funding of \$75,000, pending any future changes.

Non-Resident PVA Talent Scholarships

For 2004-05 **five (5) \$7,500** scholarships would be made available to PVA majors. Eligibility and award would be determined by appropriate PVA faculty based on a composite scoring of student audition/portfolio and prior artistic accomplishments. These scholarships may be awarded to incoming freshman or returning students; renewal is subject to the total available funding of \$37,500, pending any future changes.

IMPACT

FY 05 non-resident tuition is expected to be priced at \$11,990. A scholarship of \$7,500 would bring the net price to \$4,490, which is slightly higher than the expected WUE tuition price of \$4,146.

The total cost of the sixteen proposed scholarships is \$120,000. With the simultaneous elimination of the current \$25,000 athletic out-of-state scholarship, **the net cost to UNC would be \$95,000.**

In the last two years, CCHE has reduced merit scholarships available to resident student-athletes by \$116K and resident PVA students by \$60K. This proposal does not replace those funds but will permit UNC to improve recruitment and retention of talented students.

Please see the attached history of UNC’s merit scholarship awards.

ALTERNATIVE

Because of UNC’s financial situation, this proposal is for a relatively low investment in non-resident talent scholarships. If a greater level of investment is desired, the following alternative is proposed:

NR Trustees	(1)	\$ 7,500
NR Athletic Talent	(15)	112,500
NR PVA Talent	(10)	<u>75,000</u>
Sub-total		\$ 195,000
Less: Current Athletic		<u>(25,000)</u>
FY 05 Cost to UNC		<u>\$ 170,000</u>

SCHOLARSHIP HISTORY

Institutional Scholarships						
		04-05 Proposed Base Budget	03-04 as of April 14, 2004	02-03 Act. Exp.	01-02 Act. Exp.	00-01 Act. Exp.
151500	LAEF Match ⁽¹⁾	8,000	5,250	5,500	7,147	12,750
151620	High School Stu Fee	8,000	6,680	7,364	4,137	5,475
155010	Academic Achievement	95,000	1,500	87,500	82,250	78,000
155030	Provost Transfer ⁽¹⁾	159,940	223,217	187,750	207,575	76,125
155050	Presidential Honor/Need Base	-	-	-	1,000	6,500
155060	Provost Freshman ⁽¹⁾	325,500	389,000	393,000	381,211	160,500
155070	21st Century Award ⁽¹⁾	12,000	9,250	26,000	41,000	62,000
155090	Non-Res Tuition Grant	65,000	43,133	50,118	53,500	65,000
155120	Athl. Rm. & Brd. Grant	124,608	122,990	124,608	124,608	124,608
155140	Presidential Scholarship	53,000	191,250	50,250	53,250	100,500
155170	CUMBRES ⁽¹⁾	60,000	57,750	43,875	83,791	89,800
151180	Phi Theta Kappa ⁽¹⁾	15,000	11,500	1,200	8,750	8,750
155190	UNC Trustees	20,000	20,000	20,000	15,000	10,000
155200	UNC ROTC ⁽¹⁾	-	-	19,500	8,250	13,500
	sub total ⁽²⁾	946,048	1,081,520	1,016,665	1,071,469	813,508
110530	Graduate Fellowship ⁽³⁾	-		34,375	129,075	87,935
110580	Assistantship Tuition	-				
	Graduate Diversity ⁽⁴⁾	19,875	19,875	46,250	-	-
	Graduate Tuition Grant ⁽⁴⁾	30,980	30,980	38,312	-	-
	Graduate Summer Grant ⁽⁴⁾	4,500	4,500	50,077	52,894	28,632
	sub total	55,355	55,355	134,639	52,894	28,632
189830	States Scholarship	31,500	33,500	35,500	21,500	6,000
189835	Athletics Out of State	-	25,000	25,000	-	-
114150	PVA Scholarships	120,000	120,000	120,000	120,000	135,323
189836	PVA Dean Grad Scholarship	32,500	32,500	20,000	-	-
189860	Legacy Scholarship	2,000	1,000	500	-	-
	sub total	217,000	212,000	201,000	141,500	141,323
	TOTAL INSTITUTION MERIT	1,218,403	1,348,875	1,386,679	1,394,938	1,071,398

NOTES:

- 1) Indicates accounts with base budget changes for 03-04.
- 2) Total roll forward from 02-03 was \$415,503. Anticipated roll forward from 03-04 is approximately \$300,000.
- 3) Base budget of \$35,273 was a reduction during 03-04 Budget Process. Graduate Merit discontinued effective 03-04
- 4) Overall budget is shared with regular TA/GA funding. Expenditure expected to be similar in 04-05.

Colorado Merit Scholarships						
	Projected	Actual Allocations/Expenses				
	2004-05	2003-04	2002-03	2001-02	2000-01	% change (in actual)
Athletics	90,000	180,075	205,595	190,612	180,075	0.00%
PVA	37,000	73,715	96,393	104,685	72,011	2.37%
Presidentials	276,000	105,682	556,977	563,668	548,100	-80.72%
	403,000	359,472	858,965	858,965	800,186	-55.08%
Graduate Fellowship	-	70,000	70,000	70,000	75,000	-6.67%
Total Merit Scholarship	403,000	429,472	928,965	928,965	875,186	-50.93%

NOTES:

- 1) Projected allocation for 04-05 is based on the assumption of a 6% decrease in funding.
- 2) Due to the decrease in merit scholarship funding in 03-04, Fall 2003 disbursements for Presidential Scholarships were made from the merit funds. Spring 2004 disbursements were made from Institutional Scholarship Funds.
- 3) Funds for Graduate Fellowships will be allocated to Presidential Scholarships in 04-05.

COMPENSATION

OVERVIEW

Compensation for classified employees is externally mandated by the State while faculty and exempt increases are internal decisions.

CURRENTLY BUDGETED

- Based on JBC common policies, a 2% increase for classified employees is mandated requiring approximately \$345K in new funding. Mandated, base building performance pay will require approximately \$140K of additional funding.
- A total of \$47,240 is required to fund faculty FY 2004-05 promotions.
- As discussed in the one-time funding section, \$926K has been identified for 2004-05 to invest in instructional faculty. Specific use of these funds for addressing workload issues will be determined by the provost and deans and may include stipends and/or additional part-time faculty.
- The 1.1% tuition increase plus the impact of selected fees being re-characterized as tuition will equate to an additional \$55,094 in TA/GA tuition costs.
- Exempt staff may be awarded performance based, non-base building incentive pay. Supervisors may recommend awards predicated on performance evaluations and are responsible for ensuring that one-time funds have been identified to cover any recommended incentives.

**University of Northern Colorado
State Appropriated Funds
2004-2005 Budget Proposal**

	<u>Page</u>
Summary	2-1
State Budget Parameters	2-3
Sources and Uses of Funds	2-5
Decision Document (Functional)	2-6
Decision Document (Executive Level)	2-7
One-Time Funding	2-9
Trends and Analyses	2-10

State
Appropriated Funds

STATE APPROPRIATED BUDGET SUMMARY

The proposed State Appropriated Operating Budget for the FY 2004-05 reflects only minimal change. Key elements comprising the proposed budget are:

REVENUE

1. The state general fund regular allocation to UNC is proposed to remain constant at \$33,590,909.
2. Based on enrollment projections for 2004-05 and general increases of 1.1% percent for resident and nonresident tuition, total tuition revenue is projected at \$40,294,218. This represents a \$2,332,687 increase over the 2003-04 budget. The 2003-04 budgets for tuition and other than tuition were restated by approximately \$2 million to reflect the shift of the technology fee, academic program fee and the PVA portion of student fees to tuition.
3. Other revenue comprised primarily of fees, treasury fund interest, and indirect cost recovery will decrease by \$179,894 and is estimated to total \$1,799,229.
4. A reduction of \$84,894 in scholarships is primarily due to a decrease in activity in a few scholarship programs combined with the shifting of \$25,000 of Athletic scholarships into the talent scholarship category.
5. There were additional non-appropriated increases of \$76,000 in federal grant indirect cost recoveries and \$100,000 in non-exempt auxiliary revenue (related to athletics).
6. All of the above items combine to yield \$2,328,793 in new revenue: increase of \$2,341,774 in the State Spending Authority fund; \$100,000 in the non-exempt Auxiliary Revenue Fund; and a \$8,894 decrease in the State Appropriated Dedicated Revenue fund.

(See Page 2-5 for reconciliation of the above)

RESOURCE STRATEGIES

- Resource Strategies totaled \$104,087 from salary savings created by vacated positions.

RESERVES and EXTERNAL MANDATES

1. The University typically maintains a Contingency Reserve equaling 2.0 percent of the General Fund appropriation. It was determined that it would not be prudent to allow this reserve to be reduced below \$800,000. Therefore, this reserve is currently at \$800,000 (2.4 percent).
2. External Mandates for 2004-05 are detailed in Section 1. Included are:
 - Insurance Risk Management premium increases \$200,000.
 - Utility Increases \$330,275.
 - Elimination of Challenge Recovery \$314,013.

COMPENSATION

Compensation allocations are detailed in Section 1 and include:

- Mandated classified increases of \$485,200.
- \$47,240 to cover faculty promotions.
- No exempt staff salary increases.
- TA/GA stipend will not be increased; however, tuition waivers increased by \$55,094.
- One-time funds may be used selectively for exempt performance incentives and to address faculty workload through stipends and/or additional part-time faculty.

POLICY ISSUES / UNIVERSITY PRIORITIES

- University Priorities are also discussed in Section 1 with 2004-05 allocations including:
 - \$54,000 funding of PVA position.
 - \$375,000 funding of communication center.
 - \$334,939 funding of Summer program share of tuition.
 - \$26,013 funding of CPI increases for fee shifted programs.
 - \$120,000 funding for talent scholarships.

STATE APPROPRIATED BUDGET PARAMETERS

The following parameters guided development of revenue and expense budgets for FY 2004-05:

- 1. Enrollment Projection:** Enrollment projections were based on actual student FTE for 2003-04 and early indicators of fall enrollment.
- 2. Tuition Revenue:** Typically tuition increases are based on inflation for the prior calendar year. The Consumer Price Index (CPI) for 2003 is 1.1 percent.
- 3. Miscellaneous Fees:** State appropriated “Other Than Tuition” revenue is projected at approximately \$1.8 million for 2004-05. The budget for 2004-05 has been adjusted for projected enrollments and Board approved rate changes. The budget reflects that the State legislature has agreed to reclassify approximately \$2 million of fees to tuition.
- 4. General Fund Appropriation Revenue:** The legislature has held UNC’s appropriated General Fund revenue constant for 2004-05.
- 5. Contingency Fund:** The University will continue to maintain the established 2 percent of general fund reserve balance, not to be less than \$800,000.
- 6. Co-Generation Reserve Fund:** The University’s contract with Sithe Energies was renegotiated. The new agreement resulted in less high temperature hot water by-product for UNC. This decreased the co-generation savings as compared to prior years. Funds generated through utility savings in 2003-04 may be needed to address an anticipated increase in the cost of natural gas.
- 7. Resource Strategies:** Salary savings created by position vacancies were the only resource strategies implemented for FY 2004-05.
- 8. Employee Salary Increases:** Classified salary increases are set by the State Classified Salary Survey. The statewide average salary survey increase is 3 percent. The Legislature has approved a 2 percent increase for 2004-05, plus performance bonuses. UNC has adopted the minimum bonus allowed by the legislature due to budget constraints. No base salary increase will be granted to exempt and faculty employees.

9. *Fringe Benefit Rate:* For 2004-05 the rate of 18.1 percent for full-time employees will continue, and 11.6 percent for part-time employees will be used.

10. *Administrative Overhead Rate:* For 2004-05 the rate of 5.74 percent of adjusted gross revenue will continue to be charged to non-State accounts to recover the cost of administrative support.

Source: Finance and Administration

STATE APPROPRIATED FUNDS - FY 2004-05 REQUEST

SOURCES AND USES OF FUNDS

	Long Bill 04/05 Spending Limitation	State Fund 04/05 Proposed Budget	Notes	State Fund 03/04 Approved Budget	Change In Proposed Budget
Sources of Funds:					
General Fund Regular Allocation	\$33,590,909	\$33,590,909	fund 310	\$33,590,909	\$0
Tuition	\$40,590,646	\$40,294,218	fund 310	\$37,961,531	\$2,332,687
Other Than Tuition Revenue	\$2,529,258	\$1,799,229	fund 310, 331	\$1,979,123	(\$179,894)
Non-Exempt Auxiliary Revenue	\$1,600,000	\$1,450,000	fund 329	\$1,350,000	\$100,000
Total State Appropriation	\$78,310,813	\$77,134,356		\$74,881,563	\$2,252,793
State Appropriation in Excess of UNC Budget	1,176,457				
Non Appropriated Sources					
Indirect Cost Recoveries (ICR) & Administrative Allowance		\$581,000	fund 311	\$505,000	\$76,000
Total Sources of Funds		\$77,715,356		\$75,386,563	\$2,328,793
					(a)

	04/05 Proposed Budget	Spending Authority Budget	Dedicated Revenue Budget	Non-Exempt Auxiliary Revenue
Uses of Funds:				
Prior Year Base Budget	\$75,250,921	\$69,601,265	\$4,299,656	\$1,350,000
Adjustment to Base (Incl. Fee Shift)	\$135,642	\$1,989,714	(\$1,854,072)	
Adjusted Prior Year Base Budget	\$75,386,563	\$71,590,979	\$2,445,584	\$1,350,000
Resource Strategies (reductions to current base bdgts) (b)	(\$104,087)	(\$104,087)		
New Allocations				
Increase in General Fund Reserves	\$0	\$0		
Increase in General Fund External Mandated and Univ Priorities	\$1,634,240	\$1,634,240		
Increase in General Fund Compensation - Classified	\$485,200	\$485,200		
Increase in General Fund Compensation - Faculty and Exempt	\$47,240	\$47,240		
Increase in General Fund Compensation - GA/TA Tuition	\$55,094	\$55,094		
Increase in Dedicated Revenue Fund Expenditures - ICR	\$76,000		\$76,000	
Increase in Dedicated Revenue Fund Expenditures - Scholarships	\$35,106	\$120,000	(\$84,894)	
Increase in Non-Exempt Auxiliary Extnl Mand and Univ Priorities	\$100,000			\$100,000
Total New Allocations (d)	\$2,432,880	\$2,341,774	(\$8,894)	\$100,000
Total Uses of Funds	\$77,715,356	\$73,828,666	\$2,436,690	\$1,450,000

Reconciliation of New Allocations

New Resources (a) \$ 2,328,793
 Resource Strategies (b) 104,087
New Allocations (d) \$ 2,432,880

FUNCTIONAL DECISION DOCUMENT

	Total UNC	Instruction	Academic Support	Student Services	Scholarships and Fellowships	Research/Public Service	Institutional Support	Operation and Maintenance of Plant
Base Budget approved by BOT 6/13/2003	69,601,265	38,536,352	10,010,415	6,216,709	1,438,053	509,338	6,618,987	6,271,411
Proposed Base Transfers								
One Time in FY 2004-Proposed Perm@ April 13, 2004	0	(2,166)	(6,718)	(35,194)		3,281	90,621	(49,824)
Adjustment to Base (Including Fee Shift)	1,989,714	365,320	1,624,394					
Sub-total Pro Forma Base	71,590,979	38,899,506	11,628,091	6,181,515	1,438,053	512,619	6,709,608	6,221,587
Revenue								
Constant General Fund								
03-04 Excess Tuition	1,451,474	365,320		1,624,394				
New Tuition	881,213							
Adjust Interest	(95,000)							
	2,237,687							
Total Available Funds	73,828,666							
Corrected Base Budget	71,590,979	38,899,506	11,628,091	6,181,515	1,438,053	512,619	6,709,608	6,221,587
Other Resources								
Salary Savings	(104,087)						(104,087)	
	(104,087)	0	0	0	0	0	(104,087)	0
Reserves								
External Mandates/University Priorities								
Eliminate Challenge Recovery	314,013		88,592					225,421
Summer Share of Tuition to Fund Summer Instruction	334,939	334,939						
Communications Center	375,000						70,000	305,000
Insurance/Risk Management	200,000							200,000
Utilities	330,275							330,275
Web Management Position Transfer (Psn 512)	0		(45,549)				45,549	
Fund PVA Position	54,000	54,000						
Talent Scholarships	120,000				120,000			
CPI Increase for Fees Shifted to Tuition	26,013	8,145	17,868					
	1,754,240	397,084	60,911	0	120,000	0	115,549	1,060,696
Compensation								
Classified Mandated	485,200	69,619	133,748	46,203	0	4,200	56,747	174,683
Faculty Promotions	47,240	47,240						
GA/TA Tuition Increase	55,094	55,094						
	587,534	171,953	133,748	46,203	0	4,200	56,747	174,683
Proposed 2004-05 Spending Authority Base	73,828,666	39,468,543	11,822,750	6,227,718	1,558,053	516,819	6,777,817	7,456,966
DEDICATED REVENUE (ADJUSTED)	4,299,656	1,388,216	1,572,660	337,180	118,600	374,000	509,000	
	(1,862,966)	(458,563)	(1,388,220)	0	(84,894)	76,000	(7,289)	
Requested Dedicated Revenue Base	2,436,690	929,653	184,440	337,180	33,706	450,000	501,711	0
Ttl State Appropriated Fund Bdgt Proposal	76,265,356	40,398,196	12,007,190	6,564,898	1,591,759	966,819	7,279,528	7,456,966
PERCENT of Total	100.00%	52.97%	15.74%	8.61%	2.09%	1.27%	9.54%	9.78%

EXECUTIVE LEVEL SPENDING AUTHORITY DECISION DOCUMENT

	Total UNC	Provost	President	Finance & Admin	Univ Advance	Board of Trustees	Other
Base Budget as Approved by BOT 6/13/2003	69,601,265	53,953,028	2,383,870	8,452,229	808,862	353,803	3,649,473
Account Reassignments and Adjustments (Athletics)			(1,542,944)		1,542,944		
Base Budget @July 1, 2003	69,601,265	53,953,028	840,926	8,452,229	2,351,806	353,803	3,649,473
Proposed Base Transfers							
One Time in FY 2004-Proposed Perm at April 13, 2004		(106,441)		(23,816)	26,170		104,087
Adjustment to Base (Including Fee Shift)	1,989,714	365,320		1,624,394			
Sub-total Pro Forma Base	71,590,979	54,211,907	840,926	10,052,807	2,377,976	353,803	3,753,560
Revenue							
Constant General Fund							
03-04 Excess Tuition	1,451,474						
New Tuition	881,213						
Adjust Interest (Decline in State Treasury Rates)	(95,000)						
Sub-total Revenue	2,237,687	-	-	-	-	-	-
Sub-total New Base Available	73,828,666						
Corrected Base Budget	71,590,979	54,211,907	840,926	10,052,807	2,377,976	353,803	3,753,560
Other Resources							
Salary Savings	(104,087)						(104,087)
	(104,087)	0	0	0	0	0	(104,087)
Reserves-Maintain at \$800,000							
External Mandates/University Priorities							
Eliminate Challenge Recovery	314,013						314,013
Summer Share of Tuition to Fund Summer Instruction	334,939	334,939					
Communications Center	375,000			375,000			
Insurance/Risk Management	200,000						200,000
Utilities	330,275						330,275
Web Management Position Transfer (Psn 512)	0	(45,549)			45,549		
Fund PVA Position	54,000	54,000					
Talent Scholarships	120,000	120,000					
CPI Increase for Fees Shifted to Tuition	26,013	8,145		17,868			
	1,754,240	471,535	0	392,868	45,549	0	844,288
Compensation							
Classified Mandated	485,200	197,507	5,277	272,494	7,949	1,587	386
Faculty Promotions	47,240	47,240					
GA/TA Tuition Increase	55,094	55,094					
	587,534	299,841	5,277	272,494	7,949	1,587	386
Proposed 2004-05 Spending Authority Base	73,828,666	54,983,283	846,203	10,718,169	2,431,474	355,390	4,494,147

EXECUTIVE LEVEL DEDICATED REVENUE DECISIONS

	Total UNC	Provost	President	Finance & Admin.	Univ Advance	Board of Trustees	Other
Dedicated Revenue Base 2003-2004	4,299,656	2,402,436		509,000			1,388,220
Adjustment to Base	(1,854,072)	(458,563)		(7,289)			(1,388,220)
Adjusted Dedicated Revenue Base April 13, 2004	2,445,584	1,943,873	-	501,711	-	-	-
Requested Changes to Dedicated Rev.							
Adjust IDC Base	76,000	76,000					
Decrease in Expenditures - Scholarships	(84,894)	(84,894)					
	-						
	-						
	-						
	-						
	-						
Total Req. Dedicated Rev. Changes	(8,894)	(8,894)	-	-	-	-	-
Requested Dedicated Revenue Base 2004-05	2,436,690	1,934,979	-	501,711	-	-	-

ONE-TIME FUNDING FOR 2004-05

OVERVIEW

The university's contingency reserve fund (historically 2% of state appropriation) is typically unspent at year-end. These dollars have been made available for one-time needs (primarily Instruction) in the subsequent year. The current balance available in the contingency reserve is \$816,933. In addition, UNC earned tuition in excess of budget in FY 2003-04. The total central one-time funds available for allocation is \$2,156,933.

An estimated \$639,694 will be used to fund the central administration's share of the Voluntary Incentive Separation Agreement. Funds will also be used to cover any shortfall in the FY 2003-04 utility budget due to rate increases. A total of \$926,514 will be set aside and used to address instructional needs and faculty workload issues. The Provost will work with the academic deans to identify the instructional needs for each college.

The chart below summarizes the uses of central one-time funds available.

Estimate of One-time Funds Available

Contingency reserve	\$ 816,933
Revenue in excess of budget	<u>1,340,000</u>
Total One-time Funds Available	<u>2,156,933</u>

Commitments for One-time Funds - FY 2003-04

Central Share of Voluntary Separation Agreements	\$ 639,694
Utility Shortfall	421,000

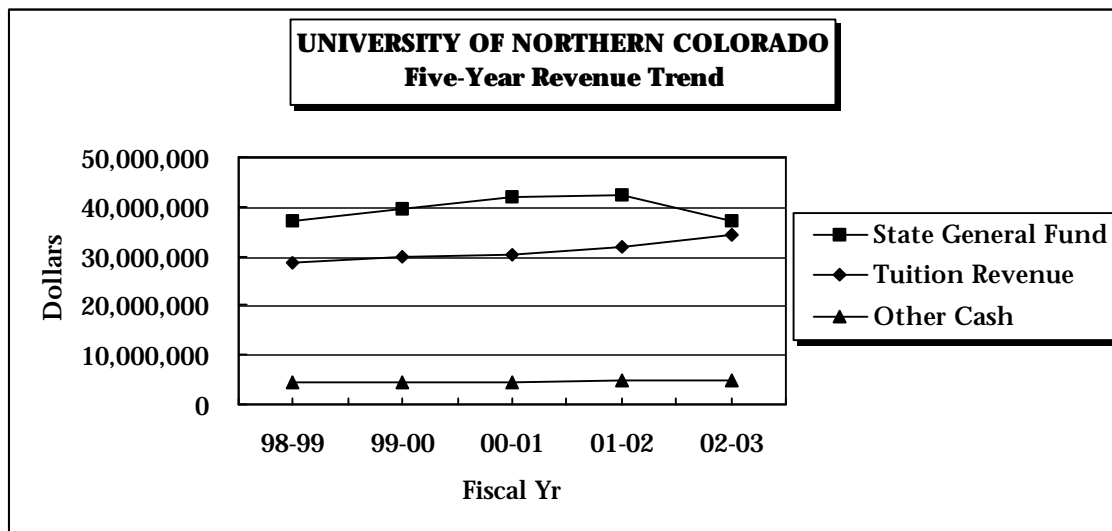
Commitments for One-time Funds - FY 2004-05

Utility Shortfall - FY 05	169,725
Instructional Reserve	<u>926,514</u>

Total Commitments	<u>\$ 2,156,933</u>
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**STATE APPROPRIATED FUNDS
FIVE-YEAR REVENUE TREND
FY 1998-99 THROUGH 2002-03**

Fiscal Yr	State General Fund		Tuition		Other Than Tuition		TOTAL	Percent
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Resources	Change
1998-99	37,202,906	53.63%	28,670,150	41.10%	4,373,449	5.27%	70,246,505	4.39%
1999-2000	39,454,391	53.74%	29,723,115	40.49%	4,237,573	5.77%	73,415,079	4.51%
2000-01	41,959,738	54.73%	30,297,422	39.52%	4,412,608	5.76%	76,669,768	4.43%
2001-02	42,352,302	53.70%	31,682,854	40.17%	4,838,780	6.13%	78,873,936	2.87%
2002-03	36,974,939	48.61%	34,336,207	45.14%	4,751,412	6.25%	76,062,558	-3.56%



Source: University of Northern Colorado Budget Request documents, Formats 600, 100, 410
Statement of Current Funds, Revenues, Expenditures and Other Changes after audit

HISTORICAL ANALYSIS OF STATE APPROPRIATED EXPENDITURES AND BUDGETS FY 1999-2000 THROUGH 2004-2005 SUMMARY

The analysis on the following page depicts five years (through 2002-03) of actual State Appropriated expenditures and budgets by standard functional category. In addition, the budgets for 2003-04 and 2004-05 are included.

As mandated by Board policy, the 2004-05 budget percentages by functional category are compared to the Board targets.

	Board Target	2004-2005 Budget	Over/(Under) Target
Instruction	55.00%	52.97%	(2.03%)
Research	1.25%	1.17%	(.08%)
Public Service	0.10%	0.10%	0%
Academic Support	14.75%	15.74%	.99%
Student Services	7.00%	8.61%	1.39%
Institutional Support	10.25%	9.5%	(0.75%)
O&M of Plant	8.25%	9.78%	1.53%
Scholarships	3.30%	2.09%	(1.21%)
Transfers	0.10%	0.00%	(0.10%)
Total	100.00%	100.0%	

Several important points that should be considered in this analysis include:

- FY 2002-03 exceeded the Board target of 55% for the first time. However, budgetary deficits may prevent meeting this target in FY 2003-04.
- The Contingency Reserve, which usually amounts to 2% of the state appropriation is being held at \$800,000 as a university decision, and is reflected by default in each year's budget under Institutional Support. However, when these funds are actually expended, it is typically for Instructional purposes. Thus actual 2004-05 Instructional expenditures will likely exceed the budget and vice versa for Institutional Support. The historical tendency can be seen by comparing the actual expenditures to budgeted expenditures on the attached analysis.
- Transfers are not budgeted and consist primarily of expenditures for capitalized leases that must be transferred to the Plant fund.
- These budgetary targets were established in a period of increasing revenues directing additional resources to these specific purposes. Fiscal year 2003-04 was a year of declining revenues and that downward trend is anticipated to continue. Conservative planning is being done to maintain these targets.
- In any given year, the expenditure of budgetary roll-forwards from the prior year can impact the comparison of actual expenditures to current year budget.

HISTORICAL ANALYSIS OF STATE APPROPRIATED EXPENDITURES AND BUDGETS FY 1999-2000 THROUGH 2004-2005

Functional Category Format		FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04 Budget	FY 2004-05 Budget	Board Target
Instruction								
1100	Actual	\$37,294,912	\$40,180,263	\$41,991,232	\$43,306,749			
	Percent	51.92%	53.63%	53.43%	55.68%			
	Budget	35,090,000	38,733,000	40,920,000	43,756,000	39,925,000	40,398,000	
	Percent	48.25%	50.81%	51.84%	52.81%	54.02%	52.97%	55.00%
Research								
1200	Actual	\$ 632,001	\$ 641,304	\$793,902	\$949,226			
	Percent	0.88%	0.86%	1.01%	1.22%			
	Budget	743,000	775,000	761,000	814,000	812,000	892,000	
	Percent	1.02%	1.02%	0.96%	0.98%	1.10%	1.17%	1.25%
Public Service								
1300	Actual	\$ 500,114	\$ 160,305	\$108,454	\$89,172			
	Percent	0.70%	0.21%	0.14%	0.11%			
	Budget	438,000	299,000	110,000	105,000	71,000	74,000	
	Percent	0.60%	0.39%	0.14%	0.13%	0.10%	0.10%	0.10%
Academic Support								
1400	Actual	\$11,147,941	\$11,612,235	\$11,420,777	\$11,482,285			
	Percent	15.52%	15.50%	14.53%	14.76%			
	Budget	12,443,000	11,460,000	12,143,000	12,291,000	11,583,000	12,007,000	
	Percent	17.11%	15.03%	15.38%	14.83%	15.67%	15.74%	14.75%
Student Services								
1500	Actual	\$ 6,094,174	\$ 6,581,010	\$6,447,155	\$6,378,244			
	Percent	8.48%	8.78%	8.20%	8.20%			
	Budget	6,264,000	6,443,000	6,727,000	6,877,000	6,554,000	6,565,000	
	Percent	8.61%	8.45%	8.52%	8.30%	8.87%	8.61%	7.00%
Institutional Support								
1600	Actual	\$ 7,369,943	\$ 6,645,891	\$8,986,652	\$7,706,593			
	Percent	10.26%	8.87%	11.43%	9.91%			
	Budget	10,386,000	9,429,000	9,261,000	9,982,000	7,128,000	7,280,000	
	Percent	14.28%	12.37%	11.73%	12.05%	9.65%	9.55%	10.25%
O & M of Plant								
1700	Actual	\$ 6,378,198	\$ 6,680,529	\$6,869,072	\$6,573,611			
	Percent	8.88%	8.92%	8.74%	8.45%			
	Budget	5,594,000	7,036,000	6,859,000	6,846,000	6,271,000	7,457,000	
	Percent	7.69%	9.23%	8.69%	8.26%	8.49%	9.78%	8.25%
Scholarships								
1800	Actual	\$ 2,340,843	\$ 2,372,974	\$1,738,832	\$1,778,499			
	Percent	3.26%	3.17%	2.21%	2.29%			
	Budget	1,762,000	2,053,000	2,158,000	2,183,000	1,557,000	1,592,000	
	Percent	2.42%	2.69%	2.73%	2.63%	2.11%	2.09%	3.30%
Transfers								
2000	Actual	\$ 70,096	\$ 48,423	\$239,743	(\$481,883)			
	Percent	0.10%	0.06%	0.31%	-0.62%			
	Budget	0	0	0	0	0	0	
	Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%
<hr/>								
Total	Actual	\$71,828,222	\$74,922,934	\$78,595,819	\$77,782,496			
	Budget	72,720,000	76,228,000	78,939,000	82,854,000	73,901,000	76,265,000	100%

See Previous Page for Discussion

**University of Northern Colorado
Tuition and Fees
2004-2005 Budget Proposal**

	<u>Page</u>
Tuition Revenue Model	3-1
Discounted Tuition	3-2
Trends	3-3
Student Activity Fee Process (SFAP)	3-5
Tuition and Fee Summary	3-8

TUITION REVENUE MODEL

(Fall and Spring tuition rates are estimated to increase by 1.1% for residents and non-residents)

(Restated to reflect change for PVA from student fees to tuition)

		RESTATED ACTUAL FY2003-04			FY 2004-05PROJECTIONS		
ON CAMPUS						(3)x(4)x(5)	
Code	Title	2003-04 \$ Revenue	2003-04 Actual SFTE	(1)/(2) 2003-04 \$ Yield	2004-05 % Rate Increase	2004-05 Projected SFTE	2004-05 Projected Revenue
Summer:							
	101 Res Tuition, Summer Grad	967,294	254.37	3,802.70	110.00%	255.00	1,112,048
	102 Res Tuition, Summer Undergrad	1,652,124	495.57	3,333.79	110.00%	500.00	1,911,106
	Subtotal-Res Summer	2,619,418	749.94			755.00	3,023,154
	108 Non-Res Tuition, Spec Summer Wkshp	31,710		31,710.00	110.00%		36,369
	109 Non-Res Tuition, Contra Summer Wk			0.00	110.00%		0
	111 Non-Res Tuition, Summer Grad	463,459	35.07	13,215.26	110.00%	35.00	530,534
	112 Non-Res Tuition, Summer Undergrad	320,137	21.17	15,122.20	110.00%	20.00	347,710
	Subtotal-Non Res, Summer	815,306	56.24			55.00	914,613
	Summer 2004 Fees Reclassified as Tuition	166,251					
	201 WICHE - Summer	108,276	17.00	6,369.18	110.00%	16.00	117,179
	Sub-Total On-Campus Tuition	3,709,251	823.18			826.00	4,054,946
	Reductions for Dedicated Tuition	(5,850)					(6,000)
Total Summer Revenue for Spending Authority		3,703,401	823.18			826.00	4,048,946
Fall:							
	131 Res Tuition, Fall Grad	1,642,578	367.27	4,472.40	101.10%	372.00	1,682,034
	132 Res Tuition, Fall Undergrad	11,570,948	4,045.17	2,860.44	101.10%	4,100.00	11,707,561
	Subtotal-Resident Fall	13,213,526	4,412.44			4,472.00	13,389,595
	141 Non-Res Tuition Fall Grad	1,145,281	75.23	15,223.73	101.10%	73.00	1,123,557
	142 Non-Res Tuition Fall Undergrad	2,859,174	235.13	12,159.97	101.10%	230.00	2,827,558
	Subtotal-Non Res, Fall	4,004,455	310.36			303.00	3,951,115
	211 WICHE - Fall	1,003,077	234.93	4,269.68	101.10%	232.00	1,001,463
	Sub-Total On-Campus Tuition	18,221,058	4,957.73			5,007.00	18,342,173
	Reductions for Dedicated Tuition	(39,746)					(39,427)
Total Fall Revenue for Spending Authority		18,181,312	4,957.73			5,007.00	18,302,746
Spring:							
	161 Res Tuition, Spring Grad	1,617,689	363.97	4,444.57	101.10%	369.00	1,658,086
	162 Res Tuition, Spring Undergrad	10,869,184	3,819.80	2,845.49	101.10%	3,860.00	11,104,392
	Subtotal-Resident Spring	12,486,873	4,183.77			4,229.00	12,762,478
	171 Non-Res Tuition, Spring Grad	1,039,071	66.60	15,601.67	101.10%	66.00	1,041,037
	172 Non-Res Tuition, Spring Undergrad	2,627,257	217.37	12,086.57	101.10%	215.00	2,627,197
	Subtotal-Non Res, Spring	3,666,328	283.97			281.00	3,668,234
	221 WICHE - Spring	918,164	215.60	4,258.65	101.10%	214.00	921,375
	Sub-Total On-Campus Tuition	17,071,365	4,683.34			4,724.00	17,352,087
	Reductions for Dedicated Tuition	(44,733)					(43,959)
	(See attached schedule)						
Total Spring Revenue for Spending Authority		17,026,632	4,683.34			4,724.00	17,308,128
TOTAL ON CAMPUS TUITION		39,001,674	10,464.25			10,557.00	39,749,206
Less: Dedicated Revenue		(90,329)					(89,386)
NET ON CAMPUS SPENDING AUTHORITY		38,911,345	10,464.25			10,557.00	39,659,820
OFF CAMPUS							
Off Campus State Funded							
	231 Res Tuition, OCSF Grad Summer	13,517	3.20	4,224.06	110.00%	0.00	0
	241 Res Tuition, OCSF Grad Fall	355,074	115.23	3,081.44	101.10%	106.00	330,225
	251 Res Tuition, OCSF Grad Spring	330,472	117.53	2,811.81	101.10%	107.00	304,173
	Total OCSF	699,063	235.96			213.00	634,398
TOTAL TUITION - FISCAL YEAR		39,610,408	10,700.21			10,770.00	40,294,218

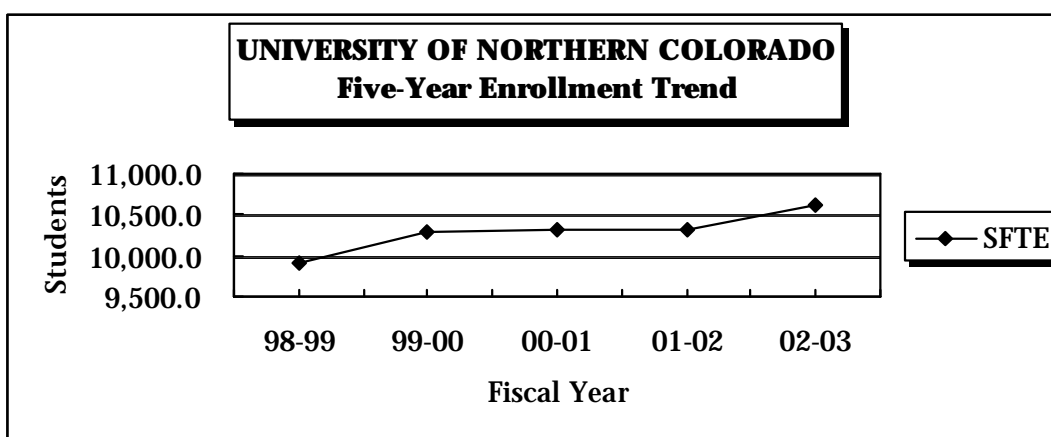
SCHEDULE OF REDUCTIONS FOR DEDICATED TUITION TUITION REVENUE MODEL

Code	Title	2003-04 \$ Revenue	2004-05 Projected Revenue
Summer:			
	Legacy Scholarship		0
129	States Scholarship		0
128	Faculty Exchange	(5,850)	(6,000)
	Total Summer	(5,850)	(6,000)
Fall:			
	159 Legacy Scholarship (Est)	(500)	(1,000)
	141 Intl Student Exchange		
	159 States Scholarship	(17,320)	(16,500)
	142 States Scholarship (Rev Neutral 1yr)		
	158 PVA Deans Grad Scholarship	(16,250)	(16,250)
	141 PVA Deans Grad Scholarship (Rev Neutral 1yr)		
	157 Dual Enrollment *		
	159 Dual Enrollment NR*		
	159 Athletic Out of State Scholarship		
	142 Athletic Out of State Scholarship (Rev Neutral 1yr)		
	158 Faculty Exchange **	(5,676)	(5,677)
	Total Fall	(39,746)	(39,427)
Spring:			
	189 Legacy Scholarship (Est)	(500)	(1,000)
	189 States Scholarship (Est)	(16,500)	(15,000)
	172 States Scholarship (Rev Neutral 1yr)		
	188 PVA Deans Grad Scholarship	(16,250)	(16,250)
	171 PVA Deans Grad Scholarship (Rev Neutral 1yr)		
	187 Dual Enrollment*		
	189 Dual Enrollment NR*		
	189 Athletic Out of State Scholarship		
	172 Athletic Out of State Scholarship (Rev Neutral 1yr)		
	188 Faculty Exchange (Est) **	(11,483)	(11,709)
	Total Spring	(44,733)	(43,959)
	Grand Total	(90,329)	(89,386)

Discounted Tuition Comparison 2003-04 Data				
	FTE	UNC Tuition	General Fund Rate	Total
Undergraduate				
Residents	8,361	\$ 2,519	\$ 3,496	\$ 6,015
Full Pay Non-Residents	463	11,642		11,642
W.U.E.	407	3,779		3,779
<i>Discounted Tuition Scholarships (see above)</i>				
Legacy and States Scholarships	36	10,642		10,642
Out of State Athletic	10	9,142		9,142
Graduate				
Residents	985	2,979	3,496	6,475
Full Pay Non-Residents	169	12,395		12,395
WICHE	25	2,979	\$ 3,496	6,475
<i>Discounted Tuition Scholarships (see above)</i>				
PVA Deans Grad Scholarship	8	\$ 9,895		\$ 9,895
	10,464			

FIVE-YEAR ENROLLMENT TREND FY 1998-1999 THROUGH 2002-2003

Fiscal Yr	Fall Term			Fiscal Year			
	Headcount	% Res	% Grad	SFTE	% Res	% Grad	% Sumr
1998-99	10,883	86.9%	15.9%	9,916.7	86.5%	12.7%	7.8%
1999-00	11,267	87.3%	12.9%	10,294.7	87.3%	12.4%	7.8%
2000-01	11,251	87.8%	13.6%	10,309.2	87.7%	12.4%	7.8%
2001-02	11,338	88.1%	12.9%	10,328.5	88.0%	11.5%	7.5%
2002-03	11,364	88.9%	13.6%	10,605.8	88.8%	12.3%	8.0%



Student enrollment had shown a steady growth pattern prior to 1998-99. Enrollments leveled off in 2000-01 and 2001-02 due to higher admissions standards and tuition increases.

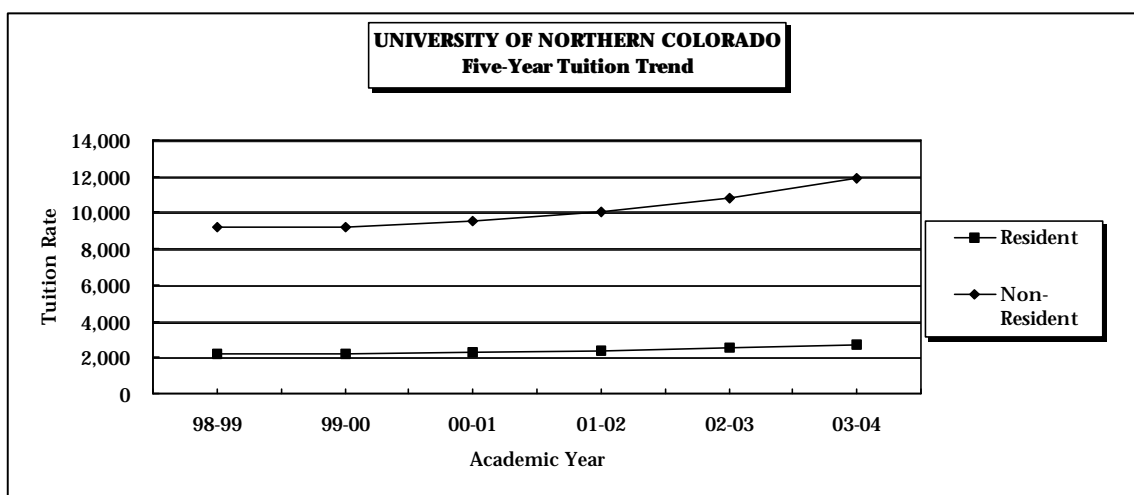
The 10% tuition increase for 2003-04 was expected to result in a decrease in enrollments but student enrollment actually increased 2.68%.

TUITION TREND ACADEMIC YEAR RATES

Resident Tuition					
Fiscal Year		U/Grad	%Incr	Graduate	%Incr
1998-99		2,180	2.4%	2,540	1.3%
1999-2000		2,227	2.9%	2,595	2.4%
2000-01		2,285	2.9%	2,664	2.7%
2001-02		2,368	4.0%	2,762	3.7%
2002-03		2,503	6.2%	2,921	5.8%
2003-04		2,733	10.0%	3,193	10.0%
2004-05	(B)	2,763	1.1%	3,231	1.1%

Non-Resident Tuition						
Fiscal Year	U/Grad	%Incr	Ratio to Resident (A)	Graduate	%Incr	Ratio to Resident (A)
1998-99	9,210	3.3%	4.2 to 1	9,791	3.3%	3.9 to 1
1999-2000	9,210	0.0%	4.1 to 1	9,791	0.0%	3.8 to 1
2000-01	9,570	4.0%	4.2 to 1	10,174	3.9%	3.8 to 1
2001-02	10,038	5.0%	4.2 to 1	10,672	4.9%	3.9 to 1
2002-03	10,797	7.6%	4.3 to 1	11,481	7.6%	3.9 to 1
2003-04	11,859	10.0%	4.3 to 1	12,609	10.0%	3.9 to 1
2004-05	11,988	1.1%	4.3 to 1	12,753	1.1%	3.9 to 1

- (A) Ratio is comparing non-resident tuition rate to the resident tuition rate.
 (B) Proposed with a 1.1% tuition increase and \$213 in re-characterized fees to be shifted to tuition.
 Rates restated to reflect the \$213 fee shift in all years.



Since 1994-95, the legislature has annually established the maximum percentage increase in tuition rates for all higher education institutions.

UNC has requested that the academic program fees, technology fees and a portion of student fees be re-characterized as tuition. This will result in a decrease to fees paid by students with an offsetting increase to tuition. There is no net effect to total student cost from this request.

STUDENT ACTIVITY FEES

The accompanying schedule presents the student fee budget proposal recommended by the Student Representative Council (SRC) as proposed to the President in April, 2004.

The student fee budget is established through a process governed by the Institutional Plan for Student Fees and the SRC bylaws. A significant change was made in the SRC bylaws governing the Student Fee Allocation Process in 2003-04 that affected the 2004-05 process. The result was the elimination of the small committees that previously reviewed the individual program budgets. Under the new guidelines, although open forums are held, the Student Representative Council is ultimately responsible for making the final allocation recommendations to the Board of Trustees.

The key factors relating to the 2004-05 student fee budget are:

- In accordance with the University's Institutional Plan for student fees, President Norton provided the Student Representative Council (SRC) with budgetary guidelines based on the consumer price index for 2002 (1.9%). Due to a revision in the Institutional Plan for Student Fees dated December 13, 2002, before programs were allocated any new funds, administrative requirements to fund bonded facilities payments, operating costs and facility repair and replacement were funded. In addition, Performing and Visual Arts program funding was moved from student fees to tuition, and intercollegiate athletics will be allocated in the same manner as bonded facilities. Of the 1.9% increase available, \$20,803 was allocated by SRC. The student fee budget parameters are as follows:

Total Budget	\$6,004,416
Less: Administrative Requirements	
Bond Payments	(\$ 933,205)
Bond Facility Operations	(1,861,853)
Bond Facility R&R	(282,560)
Intercollegiate Athletics	(898,249)
Counseling Center	(274,207)
Student Health Center	(638,628)
Student Fee funds to be distributed by SRC	\$ 1,115,714

- SRC requested a 1.9% increase cap on student fee budgets.
- Thirteen programs made requests for increases totaling \$41,900.
- SRC continued to not fund KSRX radio in 2004-05 pending the license they are trying to obtain. An amendment passed that will remove KSRX as a Student Fee Allocated Program if the license is not obtained by March 1, 2005.

Decreases in budgets were made:

- **CoPIRG** funding was reduced to \$0 and removed from the SFAP process.
- **Center for International Education** was cut \$22,893.
- **Student Media Corp (Mirror)** was reduced \$15,349.

Funding increases were awarded to:

- Asian Pacific American Student Services, \$383 or 1.9%.
- Cesar Chavez Cultural Center, \$391 or 1.9%.
- Marcus Garvey Cultural Center, \$360 or 1.9%.
- Native American Student Services, \$373 or 1.9%.
- GLBT \$919 or 5.5%
- Club Sports, \$26,331 or 82.3%.
- Graduate Affairs, \$1,224 or 1.9%
- Student Activities, \$13,814 or 42.5%.
- University Program Council, \$18,276 or 10.7%.
- Women's Resource Center, \$3,653 or 4.2%
- SRC, \$11,376 or 5.0%

Funding for athletics, the bonded facilities operating cost, repair and replacement costs, and bond payments were determined by the administration. The student fee allocation for Performing and Visual Arts was removed and funded from other sources.

FY 2004-05 STUDENT FEE ALLOCATION WORKSHEET

DEPT ATTRIBUTE	REQUESTING ORGANIZATION	03-04 UNC TRUSTEES APPROVED	04-05 Final SRC Recommend to BOT	04-05 President's Recommendation to BOT
Student Activity Programs				
01200	Asian Pacific/American Student Services	21,402	20,560	20,560
05450	GLBT Resource Office	16,886	17,712	17,712
05900	Cesar Chavez Health Center	22,268	20,961	20,961
06600	Center for International Education	28,179	3,500	3,500
06710	KSRX	0	0	0
06100	International Film Series	10,000	12,190	12,190
07300	Marcus Garvey Cultural Center	19,733	19,323	19,323
07750	Native American Student Services	20,074	19,983	19,983
09850	Club Sports	32,158	58,333	58,333
11500	Student Activities	348,361	338,505	338,505
11800	Student Media Corporation	37,500	22,151	22,151
12400	Graduate Affairs	65,284	65,667	65,667
12800	University Program Council	176,671	189,728	189,728
13320	Women's Resource Center	91,229	89,722	89,722
11400	Student Representative Council (SRC)	232,000	237,379	237,379
02950	CoPirg	20,245	0	0
	SFAP PROGRAMS SUBTOTAL	1,141,990	1,115,714	1,115,714
Student Services				
08400	Performing Arts	317,202	0	0
01300	Intercollegiate Athletics	858,931	898,248	898,248
03100	Counseling Center	292,389	274,207	274,207
05700	Student Health Center	693,727	638,628	638,628
	TOTAL STUDENT SERVICES	2,162,249	1,811,083	1,811,083
Administrative Overhead				
			345,356	345,356
Bonded Facility Operating Costs				
2-11400	Campus Recreation/Intramurals	739,761	810,372	810,372
2-12110	Cassiday Hall (Counseling)	36,069	40,089	40,089
2-11120	Cassiday Hall (Health)	90,200	100,253	100,253
2-04960	Scott-Wilcox Hall	29,610	33,159	33,159
2-13000	University Center	413,001	445,614	445,614
2-13100	UC Business Office	89,522	87,011	87,011
	TOTAL BONDED FACILITY OPERATING	1,398,163	1,516,498	1,516,498
Bonded Facility R&R Costs				
2-11430	Campus Recreation Center	93,683	97,585	97,585
2-12150	Cassiday Hall (Counseling)	7,460	7,766	7,766
2-11130	Cassiday Hall (Health)	11,190	11,660	11,660
2-04970	Scott-Wilcox Hall	3,797	3,955	3,955
2-13200	University Center	15,513	161,594	161,594
	TOTAL BONDED FACILITY R&R	131,643	282,560	282,560
Bond Obligations				
2-11450	Campus Recreation Center Bonds	636,305	636,875	636,875
2-11150	Health/Counseling Center Bonds	51,940	51,940	51,940
2-04990	Women's Resource Center Bonds	44,890	46,390	46,390
2-13300	UC Bonds	198,000	198,000	198,000
	TOTAL BOND OBLIGATIONS	931,135	933,205	933,205
	SFAP GRAND TOTAL	5,765,180	6,004,416	6,004,416

The Institutional Plan for Student Fees was amended December 13, 2002 revising section II. Student Activity Fees now require the total SFAP budget to cover any obligations and operations of bonded facilities funded by student fees before allocations to other programs. This year Performing and Visual Arts was added to section II and SFAP funding was eliminated due to a request to CCHE to convert this fee to tuition. Athletics was also added to section II.

(1) Funding was again suspended pending license.

TUITION AND FEE RATES

FY 2004-05

On-Campus

	Proposed 2004-05	Actual 2003-04	Increase (Dollars)	Increase (Percent)
		(1)		
<u>TUITION</u>				
<u>Resident Tuition:</u>				
Undergraduate	\$2,764	\$2,732	\$32	1.1%
Graduate	\$3,230	\$3,193	\$37	1.1%
<u>Non-Resident Tuition:</u>				
Undergraduate	\$11,990	\$11,859	\$131	1.1%
Graduate	\$12,748	\$12,609	\$139	1.1%
<u>MANDATORY FEES</u>				
<u>Student Activity Fees (Academic Year 18 Credit Hours)</u>	\$518.48	\$508.82	\$9.66	1.9%
<u>OTHER FEES</u>				
<u>Student Health Insurance Premium Plan</u>	\$1,248	\$1,096	\$152.00	13.9%
<u>Auxiliary Services Room & Board Fee (base)</u>	\$6,012	\$5,782	\$230.00	4.0%
<u>Parking Fees</u>				
Student	\$135	\$125	\$10.00	8.0%
Student K-Lot (Premium lot limited spaces)	\$165	\$155	\$10.00	6.5%
<u>International Exchange Program Fee</u>	\$200	\$200	\$0.00	0.0%
<u>Admission Fee</u>				
Standard Undergraduate	\$40	\$40	\$0.00	0.0%
First Step (Jr. in High School submitting application)	\$30	\$20	\$10.00	50.0%
UNC Bound (Junior College Transfer)	\$20	\$20	\$0.00	0.0%
Graduate (U.S.)	\$50	\$50	\$0.00	0.0%
International (Graduate and Undergraduate)	\$60	\$60	\$0	0.0%
Undergraduate New Enrollment Fee	\$70	\$70	\$0	0.0%
<u>Career Service Fees</u>				
Credential File Enrollment	\$30	\$30	\$0	0.0%
Teacher Employment Days	\$25	\$25	\$0	0.0%
<u>Graduation Check Fee</u>	\$20	\$20	\$0	0.0%
<u>Incidental Fees and Charges*</u>				
Continuous Graduate Student Registration Fee	\$0	\$0	<i>Eliminated Fall 2003</i>	

* Various charges are assessed to students for transcript copies, exams, ID card replacements, Butler-Hancock towel and lock, dissertation publishing, non-negotiable checks, and other incidental items

Participation Fees **

**Participation Fees are assessed to students in classes that require specialized facilities or field trips sufficient to cover the costs of the activities, e.g. ski lifts, bowling lanes, etc.

(1) Tuition Rates restated to reflect shift of fees to tuition.

(Continued on next page)

TUITION AND FEE RATES

FY 2003-04

Off-Campus

	<u>Proposed 2004-05</u>	<u>Actual 2003-04</u>	<u>Increase (Dollars)</u>	<u>Increase (Percent)</u>
	(1)			
<u>Off-Campus State Funded Programs:</u>				
External Degree Program Tuition:				
Undergraduate - Resident	\$2,764	\$2,732	\$32	1.1%
Graduate - Resident	\$3,230	\$3,193	\$37	1.1%
Undergraduate - Non Resident	\$11,990	\$11,859	\$131	1.1%
Graduate - Non Resident	\$12,748	\$12,609	\$139	1.1%
<u>Off-Campus Cash Funded Programs:</u>				
External Degree Programs Tuition:				
Undergraduate	\$207/hr	\$205/hr	\$2	1.1%
Graduate	\$278/hr	\$275/hr	\$3	1.1%
Independent Study Tuition:				
Undergraduate	\$140/hr	\$140/hr	\$0	0.0%
Graduate	\$160/hr	\$160/hr	\$0	0.0%
Professional Development Credit	Varies	Varies		
Non-Credit or Continuing Education Unit (2)	Varies	Varies		
Contract Classes (1st hr/each additional hr) (2)	Varies	Varies		
ESL Non-Resident Remedial	\$400/hr	\$400/hr		
<u>Extended Study Fees</u>				
Extended Studies State Funded Degree Program Fee	\$45	\$45	\$0.00	0.0%
Urban Education State Funded Degree Program Fee	\$30	\$30	\$0.00	0.0%
Independent Studies Extension Fee (6 months)	\$15	\$15	\$0.00	0.0%
Independent Studies Withdrawal Fee	\$25	\$25	\$0.00	0.0%

(1) Tuition Rates restated to reflect shift of fees to tuition.

(2) Tuition for Professional Development Credit Courses, Non-Credit Courses and Continuing Education Units (CEU) Courses shall be set at levels which ensure that at least full instructional and administrative costs associated with the courses are recovered.

**University of Northern Colorado
Auxiliary Services Fund
2004-2005 Budget Proposal**

	<u>Page</u>
Auxiliary Summary	4-1
Budget Parameters	4-3
Budget Proposal Review	4-4
Auxiliary Services Capital Projects	4-13
Trends and Analyses	4-14
Parking Services	4-17
Bonding and Debt Services	4-21

AUXILIARY SERVICES BUDGET SUMMARY

The proposal for the Auxiliary Services operating budget for the 2004-05 fiscal year was developed on the basis of meeting the obligation for debt service and deferred maintenance while maintaining acceptable levels of service and price competitiveness. The following key elements comprise the proposed budget:

REVENUE

1. Room and board rates were set based upon the amount of revenues needed to support the proposed expenditures. The overall rate for the traditional freshman room with a full meal plan is proposed at \$6,012 for the academic year representing a 4 percent increase.
2. Factors contributing to a rate increase above the consumer price index of 1.1% include:
 - Funding of deferred maintenance
 - Maintaining price comparability with other institutions
 - Funding mandated classified salary increases
 - Funding increased utility expenses
 - Funding of a position previously funded by the State budget
3. The proposed rate schedule for 2004-05 is:

Traditional Double Room	\$2,812	4.0 percent increase
Renovated Double/Suite Style	\$3,136	4.0 percent increase
Large Suite/Apartment	\$3,460	4.0 percent increase
Full Meal Plan	\$3,200	4.0 percent increase
4. Comparative estimated proposed "Base" annual room and board rates for Colorado institutions are as follows:

CU	\$7,424	(23.49% Higher than UNC)
CSU	\$6,024	(.2% Higher than UNC)
UNC	\$6,012	
5. A summary of significant adjustments to the revenue lines in the budget from 2003-04 to 2004-05 include:
 - There were no significant adjustments to Auxiliary Services Revenue other than the 4% increase necessary to fund operations.

EXPENSES

1. This budget reflects the fully staffed operation of Auxiliary Services. The level of expenditures requested are necessary to deliver Dining, Housing and Other services to the University community at a level adequate to maintain a positive atmosphere for recruitment and retention of students.
2. Net revenues (revenue over expenses) are dedicated in the bond covenants for debt service. The debt service requirement is approximately \$3.19 million.
3. Net revenues after debt service payments are dedicated to Auxiliary Services deferred maintenance and facility improvement. The amount budgeted for the 2004-05 year is approximately \$1.58 million. This amount was determined based on a depreciation model using current book value and a 30-year life. The resulting depreciation was assessed to program areas based on a per square foot capital use charge.
4. A summary of significant adjustments to the expense lines in the budget from 2003-04 to 2004-05 include:
 - Projected increases in classified employee salaries.
 - Projected increases in OCE.
 - Increases in maintenance, custodial and grounds services provided by Facility Operations.

FUND BALANCES

1. Auxiliary Services maintains a fund balance in the operating fund to cover inventory and working capital. This fund balance fluctuates with activity but is typically about \$3.5 million.
2. Unexpended plant fund balance is currently estimated to be \$4.48 million and is reserved as follows:
 - \$750,000 to meet bond requirements.
 - \$1.2 million for committed projects not yet complete.
 - \$1.52 million for Capital Improvements Scheduled in FY 05.
 - \$1.15 million for contingencies.

AUXILIARY SERVICES PLANNING PARAMETERS

FY 2004-05

For the purpose of initiating the Auxiliary Services budget process for Fiscal Year 2004-05, the following budget parameters are recommended as guidelines for establishing the revenue and expense budget for Auxiliary Services. The budget planning parameters include the following:

- 1. Occupancy Levels:** Occupancy levels are projected to be 94.00 percent.
- 2. Employee Salaries:** Classified salary increases are set by the State Classified Salary Survey. The statewide average salary survey increase is 2.00 percent. No base increase will be made for administrative staff and faculty salaries.
- 3. Fringe Benefit Rate** For FY 2004-05 the rate of 18.1 percent for full-time employees and 11.6 percent for part-time employees will be used.
- 4. Administrative Overhead:** For FY 2004-05 the rate of 5.74 percent of adjusted gross revenue will be charged to non-State accounts to recover the cost of administrative support.
- 5. Cost of Sales:** Cost of sales budgets will be adjusted upwards as needed for increased volume and the Consumer Price Index for the Denver/Boulder/Greeley area, which was 1.10 percent for 2003.
- 6. Current Operating Expense:** Current operating expense budgets will be adjusted as needed for increases to utilities, insurance, contract for facility operations, banking services, and bad debt expense.
- 7. Capital Projects Funding:** The annual funding for deferred maintenance will be maintained at a level consistent with the calculated capital use charge for the auxiliary physical plant.
- 8. Room and Board Rate:** Increases to the combined room and board rate for rooms requiring a meal plan will be recommended at a level necessary to fully fund debt service, operations, and deferred maintenance while remaining competitive.

AUXILIARY SERVICES BUDGET PROPOSAL REVIEW

FY 2004-05

OCCUPANCY REVIEW – FISCAL YEAR 2004

Residence Hall Occupancy	
2004 Estimated Occupancy	94.90%
Five Year Average (FY 1999-2003)	96.42%
University Apartments	
2004 Estimated Occupancy	88.50%
Five Year Average (FY 1999-2003)	83.17%
Contract Renewal	
2004 Return Sign-up	965
2003 Return Sign-up	1,090

MISSED MEAL FACTOR

<u>Fiscal Year</u>	<u>Meal Rate</u>
2003-04 Est.	43.94%
2002-03	44.74%
2001-02	48.11%
2000-01	48.55%
1999-00	49.07%

ROOM & BOARD RATE REVIEW – FISCAL YEAR 2005

Board Plan Rates				
<u>Institution</u>	<u>19 Meals</u>	<u>15 Meals</u>	<u>Rate</u>	
CU	1,697	1,516	6.00%	
CSU	1,666	1,540	2.50%	
UNC	1,600	1,518	4.00%	
Residence Hall Room Rates				
<u>Institution</u>	<u>Double</u>	<u>Suite/Renv</u>	<u>Large Suite</u>	<u>Rate</u>
CU	2,015	2,265	2,580	6.00%
CSU	1,346	1,588	n/a	2.50%
UNC	1,406	1,568	1,730	4.00%

CONFERENCE RATES – FISCAL YEAR 2005

Housing				
<u>Institution</u>	<u>Double</u>	<u>Suite/Renv</u>	<u>Large Suite</u>	<u>Rate</u>
CSU	15.50	17.50	n/a	2.00%
UNC	19.00	21.00	23.00	2.44%
Meals				
<u>Institution</u>	<u>Breakfast</u>	<u>Lunch</u>	<u>Dinner</u>	<u>Rate</u>
CSU	6.25	8.04	8.94	2.00%
UNC	5.90	7.55	8.80	0.00%

AUXILIARY SERVICES
BUDGET REQUEST SUMMARY - FY 2004-05
SUMMARY OF AUXILIARY FACILITIES FUND

	(1)				
Revenue, Expense, Transfers:	2002-03 Actual	2003-04 Approved Budget	2004-05 Operating Changes		2004-05 Requested Budget
Revenue					
Revenue	23,671,992	24,069,134	881,815	3.66%	24,950,949
Less: Cost of Sales	2,472,614	2,629,611	28,594	1.09%	2,658,205
Adjusted Gross Revenue	21,199,378	21,439,523	853,221	3.98%	22,292,744
Expense					
Total Prof. Services	865,710	1,278,890	7,025	0.55%	1,285,915
Total Support Services	5,866,917	5,989,251	146,070	2.44%	6,135,321
Total Personnel	6,732,627	7,268,141	153,095	2.11%	7,421,236
Total OCE and Travel	7,444,417	9,355,566	641,213	6.85%	9,996,779
Total Capital Outlay	65,443	112,724	0	0.00%	112,724
Total Expense	14,242,487	16,736,431	794,308	4.75%	17,530,739
Adjusted Gross Revenue Over/(Under) Expense	6,956,891	4,703,092	58,913	1.25%	4,762,005
Mandatory Transfers					
* Debt Service	3,135,071	3,186,843	(6,055)	-0.19%	3,180,788
Non-Mandatory Transfers					
** Facility Use Charge	1,442,000	1,516,249	64,968	4.28%	1,581,217
Total Transfers	4,577,071	4,703,092	58,913	1.25%	4,762,005
Balance	2,379,820	0	0		0

* Based on Pledged Net Revenue. ** Based on square feet occupied

(1) Restated to show Student Fees Separated from the Auxiliary Services Operations

FTE Section					
Professional Staff					
Prof Exempt	17.00	19.00	0.00		19.00
Support Staff					
Classified	115.15	112.15	1.00		113.15
Total FTE	132.15	131.15	1.00		132.15

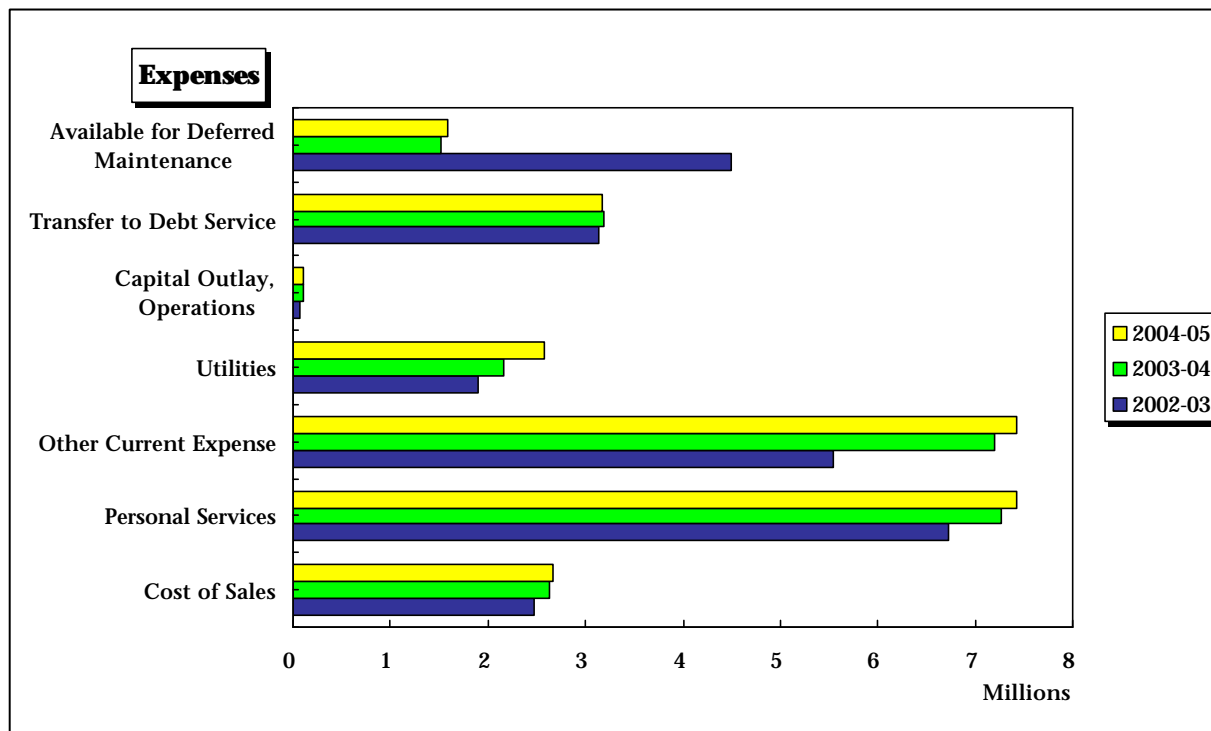
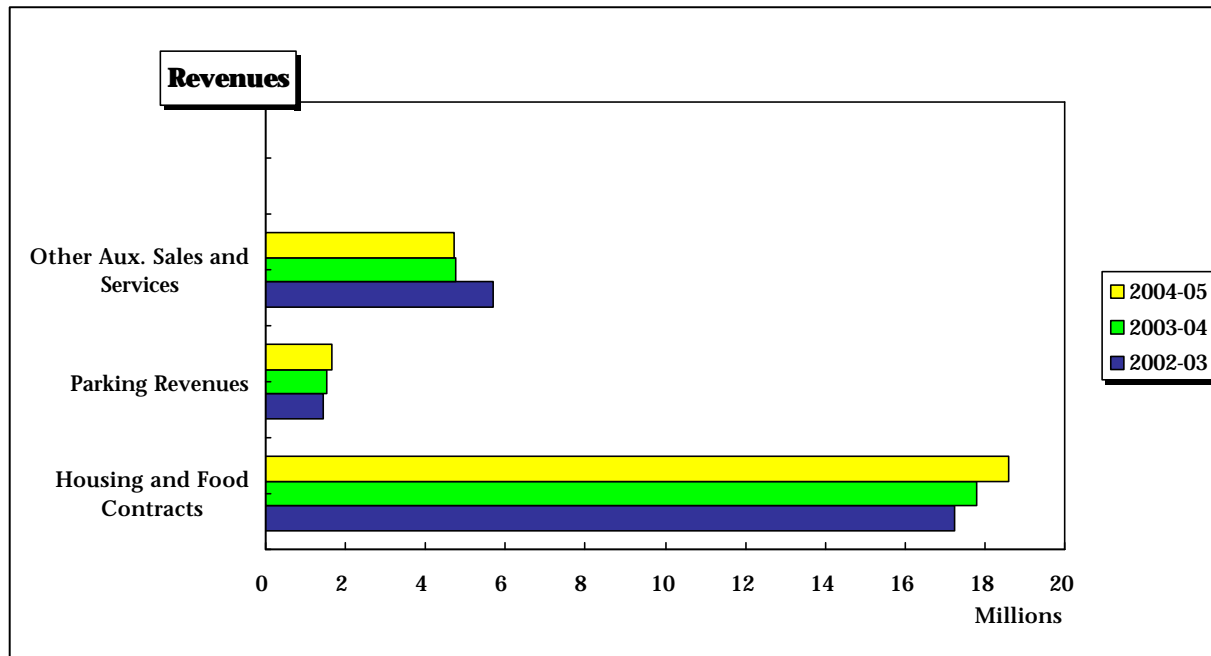
AUXILIARY SERVICES
BUDGET REQUEST SUMMARY - FY 2004-05
SUMMARY OF AUXILIARY FACILITIES FUND
SOURCE AND APPLICATION OF FUNDS

(1)

Title	2002-03 Actual	2003-04 Approved Budget	2004-05 Operating Changes		2004-05 Requested Budget
Revenue Sources					
Housing and Food Contracts	17,232,675	17,784,852	821,239	4.62%	18,606,091
Parking Revenues	1,427,216	1,538,935	110,785	7.20%	1,649,720
Other Aux. Sales and Services	5,690,065	4,745,347	(50,209)	-1.06%	4,695,138
Total Revenue	24,349,956	24,069,134	881,815	3.66%	24,950,949
Expenditure Classifications					
Cost of Sales	2,472,614	2,629,611	28,594	1.09%	2,658,205
Personal Services	6,732,627	7,268,141	153,095	2.11%	7,421,236
Other Current Expense	5,538,516	7,199,887	218,040	3.03%	7,417,927
Utilities	1,905,901	2,155,679	423,173	19.63%	2,578,852
Capital Outlay, Operations	65,443	112,724	0	0.00%	112,724
Transfer to Debt Service	3,135,071	3,186,843	(6,055)	-0.19%	3,180,788
Available for Deferred Maintenance	4,499,784	1,516,249	64,968	4.28%	1,581,217
Total Expense and Transfers	24,349,956	24,069,134	881,815	3.66%	24,950,949

(1) Restated to show Student Fees separated from Auxiliary Services Operations

AUXILIARY SERVICES
BUDGET REQUEST SUMMARY - FY 2004-05
SUMMARY OF AUXILIARY FACILITIES FUND
SOURCE AND APPLICATION OF FUNDS



AUXILIARY SERVICES
BUDGET REQUEST SUMMARY - FY 2004-05
DINING SERVICES

	2002-03 Actual	2003-04 Approved Budget	2004-05 Operating Changes		2004-05 Requested Budget
Revenue, Expense, Transfers:					
Revenue					
Revenue	9,940,917	10,387,565	444,149	4.28%	10,831,714
Less: Cost of Sales	2,460,195	2,599,611	28,594	1.10%	2,628,205
Adjusted Gross Revenue	7,480,722	7,787,954	415,555	5.34%	8,203,509
Expense					
Total Prof. Services	101,344	127,786	0	0.00%	127,786
Total Support Services	3,259,887	3,333,864	27,370	0.82%	3,361,234
Total Personnel	3,361,231	3,461,650	27,370	0.79%	3,489,020
Total OCE and Travel	1,569,964	1,950,313	121,752	6.24%	2,072,065
Total Capital Outlay	15,786	39,366	0	0.00%	39,366
Total Expense	4,946,981	5,451,329	149,122	2.74%	5,600,451
Adjusted Gross Revenue Over/(Under) Expense	2,533,741	2,336,625	266,433	11.40%	2,603,058
Mandatory Transfers					
* Debt Service	937,245	942,625	0	0.00%	942,625
Non-Mandatory Transfers					
** Facility Use Charge	177,849	235,865	40,000	16.96%	275,865
Total Transfers	1,115,094	1,178,490	40,000	3.39%	1,218,490
Balance	1,418,647	1,158,135	226,433		1,384,568

* Based on Pledged Net Revenue. ** Based on square feet occupied

FTE Section					
Professional Staff					
Prof Exempt	2.00	2.00	0.00		2.00
Support Staff					
Classified	82.85	82.35	0.00		82.35
Total FTE	84.85	84.35	0.00		84.35

AUXILIARY SERVICES
BUDGET REQUEST SUMMARY - FY 2004-05
RESIDENCE LIFE

	2002-03 Actual	2003-04 Approved Budget	2004-05 Operating Changes		2004-05 Requested Budget
Revenue, Expense, Transfers:					
Revenue					
Revenue	10,066,600	10,206,637	449,152	4.40%	10,655,789
Less: Cost of Sales	0	0	0		0
Adjusted Gross Revenue	10,066,600	10,206,637	449,152		10,655,789
Expense					
Total Prof. Services	405,824	426,521	(9,540)	-2.24%	416,981
Total Support Services	1,229,230	1,417,743	87,759	6.19%	1,505,502
Total Personnel	1,635,054	1,844,264	78,219	4.24%	1,922,483
Total OCE and Travel	5,110,208	6,182,751	475,745	7.69%	6,658,496
Total Capital Outlay	28,077	18,400	0	0.00%	18,400
Total Expense	6,773,339	8,045,415	553,964	6.89%	8,599,379
Adjusted Gross Revenue Over/(Under) Expense	3,293,261	2,161,222	(104,812)	-4.85%	2,056,410
Mandatory Transfers					
* Debt Service	1,826,275	1,839,370	(7,425)	-0.40%	1,831,945
Non-Mandatory Transfers					
** Facility Use Charge	1,089,323	1,109,021	(43,046)	-3.88%	1,065,975
Total Transfers	2,915,598	2,948,391	(50,471)		2,897,920
Balance	377,663	(787,169)	(54,341)		(841,510)

* Based on Pledged Net Revenue. ** Based on square feet occupied

FTE Section					
Professional Staff					
Prof Exempt	9.00	8.00	0.00		8.00
Support Staff					
Classified (1)	10.00	11.00	0.00		11.00
Total FTE	19.00	19.00	0.00		19.00

AUXILIARY SERVICES
BUDGET REQUEST SUMMARY - FY 2004-05
UNIVERSITY CENTER, RETAIL AND OTHER

	(1)				
	2002-03 Actual	2003-04 Approved Budget	2004-05 Operating Changes		2004-05 Requested Budget
Revenue, Expense, Transfers:					
Revenue					
Revenue	2,237,259	1,935,997	(122,271)	-6.32%	1,813,726
Less: Cost of Sales	12,419	30,000	0	0.00%	30,000
Adjusted Gross Revenue	2,224,840	1,905,997	(122,271)	-6.42%	1,783,726
Expense					
Total Prof. Services	347,910	654,792	17,986	2.75%	672,778
Total Support Services	1,053,523	967,495	29,520	3.05%	997,015
Total Personnel	1,401,433	1,622,287	47,506	2.93%	1,669,793
Total OCE and Travel	282,569	459,593	(4,154)	-0.90%	455,439
Total Capital Outlay	15,992	39,958	0	0.00%	39,958
Total Expense	1,699,994	2,121,838	43,352	2.04%	2,165,190
Adjusted Gross Revenue Over/(Under) Expense	524,846	(215,841)	(165,623)	76.73%	(381,464)
Mandatory Transfers					
* Debt Service	0	0	0	#DIV/0!	0
Non-Mandatory Transfers					
** Facility Use Charge	155,130	155,130	6,464	4.17%	161,594
Total Transfers	155,130	155,130	6,464	4.17%	161,594
Balance	369,716	(370,971)	(172,087)		(543,058)

* Based on Pledged Net Revenue. ** Based on square feet occupied

(1) Restated to show Student Fees separated from Auxiliary Services Operations

FTE Section					
Professional Staff					
Prof Exempt	6.00	8.00	0.00		8.00
Support Staff					
Classified	16.80	13.80	1.00		14.80
Total FTE	22.80	21.80	1.00		22.80

AUXILIARY SERVICES
BUDGET REQUEST SUMMARY - FY 2004-05
RESIDENCE LIFE

Building Name	Gross Square Footage	Facility Capital Charge
Belford Hall	16,213	20,266
Decker Hall	10,438	13,048
East Campus Storage	10,808	13,510
Facility Site Area	42,500	53,125
Faculty Apartments		
Unit I	15,692	19,615
Unit II	13,446	16,808
Unit III	15,423	19,279
Unit IV	15,624	19,530
Farr House	4,369	5,461
Gordon Hall	6,839	8,549
Hansen-Willis	40,059	50,074
Harrison Hall	129,697	162,121
Harry House	5,419	6,774
Lawrenson Hall	115,343	144,179
Martin House	3,900	4,875
McCowen Hall	148,239	185,299
Old Man Mountain	3,200	4,000
Perry House	4,695	5,869
Sabin Hall	10,558	13,198
Snyder Hall	27,925	34,906
Tobey-Kendel Hall	46,338	57,923
Turner Hall	139,796	174,745
University Apartments		
Cave Hall	13,508	16,885
Dickerson Hall	6,629	8,286
Hargrove Hall	9,478	11,848
Niemires Hall	16,904	21,130
Toussaint Hall	10,774	13,468
West Hall	15,448	19,310
White Hall	13,172	16,465
University Center	129,275	161,594
Warren House	4,464	5,580
West Campus Dining	35,010	43,763
Wiebking Hall	58,304	72,880
Wilson Hall	63,260	79,071
Parking Services		77,783
Totals	1,202,747	1,581,217

Note: The Facility Capital Allocation Charge is based upon a rate of \$1.25/square foot.

AUXILIARY SERVICES
CAPITAL IMPROVEMENT PLANNING SCHEDULE
FY 2005-09

FY 2004-05

Description	Budget
Central Campus Historic Restoration 1	195,000
Hazardous Material Abatement	25,000
Lawrenson Kitchen Replacement Phase 1	100,000
OMM Site Improvements Phase 1	150,000
Perry House Roof Replacement	10,000
Residence Hall Building Security	125,000
Technology: Firewall & Operating System	50,000
T-K Grease Trap Replacement	25,000
T-K Dining Room Entrance & Servery	35,000
T-K Dining Room HVAC	40,000
UC Lower Level Improvements	275,000
West Campus Residence Hall FFE	495,000
Total	<u>1,525,000</u>

FY 2005-06

Description	Budget
Central Campus Historic Restoration 2	195,000
Central Campus Landscape	200,000
Farr House Roof Replacement	15,000
Harry House Roof Replacement	15,000
Harrison Hall Dining Room Remodel	150,000
Lawrenson Hall Drapery Replacement	95,000
Lawrenson Kitchen Replacement Phase 2	100,000
Lawrenson Hall Voice & CATV Cabling	100,000
OMM Site Improvements Phase 2	150,000
Technology: Application Server Replacement	50,000
U.A. West Hall Roof Replacement	65,000
West Campus Residence Hall FFE	495,000
Total	<u>1,630,000</u>

FY 2006-07

Description	Budget
Faculty Apartments Roof Replacement	175,000
Harrison/McCowen Courtyard Improvemen	250,000
Hazardous Material Abatement	25,000
Residence Hall ADA Improvements	50,000
Technology: Exchange Server Replacement	50,000
Turner Roof Repair	80,000
Turner Student Room Improvements	400,000
UC Exterior Structural Phase 1	150,000
UC Kitchen Equipment	50,000
West Campus Residence Hall FFE	495,000
Total	<u>1,725,000</u>

FY 2007-08

Description	Budget
Harrison/McCowen Landscape & Irrigation	395,000
Hazardous Material Abatement	25,000
Lawrenson Student Room Improvements	375,000
Technology: File & Print Server Replacement	50,000
UC Roof Replacement	35,000
UC Ballroom Renovation	250,000
UC Exterior Structural Phase 2	150,000
West Campus FFE Replacement	495,000
Total	<u>1,775,000</u>

FY 2008-09

Description	Budget
Harrison Hall Fire Safety Improvements	600,000
McCowen Hall Roof Repair	150,000
Technology: Client Work Station OS	50,000
UC Food Court Remodel Phase 1	500,000
West Campus FFE Replacement	495,000
Total	<u>1,795,000</u>

DEFERRED MAINTENANCE BACKLOG

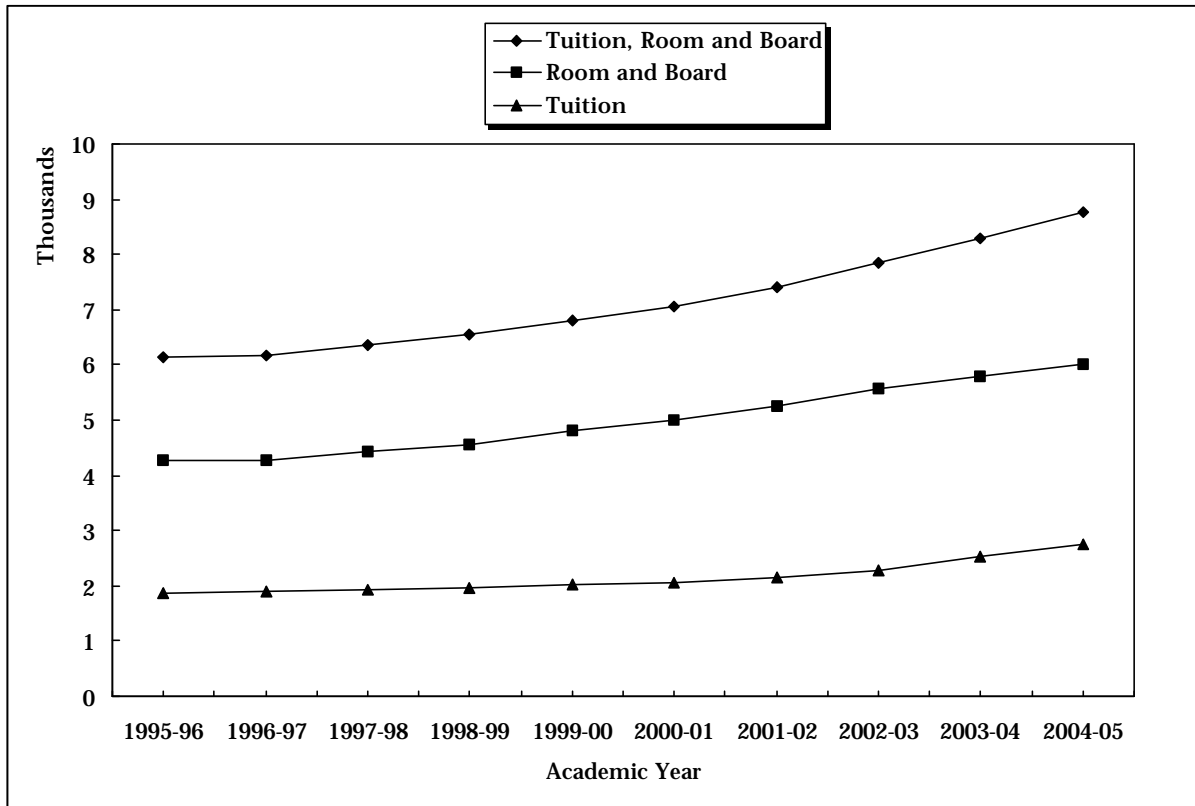
Central Campus	4,113,554
West Campus	28,360,320
University Center	4,910,507
University Apartments & Other Facilities	5,809,743
Total	<u>43,194,124</u>

AUXILIARY SERVICES

2004-05

Room and Board Program Rate History (Base Rate, Room and Board)

	<u>Fiscal Year</u>	<u>Base Rate</u>	<u>Dollar Increase</u>	<u>Percentage Increase</u>
Proposed	2004-05	\$6,012	\$230	4.00%
	2003-04	\$5,782	\$222	4.00%
	2002-03	\$5,560	\$320	6.00%
	2001-02	\$5,240	\$244	4.88%
	2000-01	\$4,996	\$200	4.20%
	1999-00	\$4,796	\$226	4.95%
	1998-99	\$4,570	\$150	3.38%
	1997-98	\$4,420	\$150	3.50%
	1996-97	\$4,270	\$0	0.00%
	1995-96	\$4,270	\$142	3.45%
	1994-95	\$4,128		



AUXILIARY SERVICES
ROOM AND BOARD REVENUE SCHEDULE
FY 2004-05

Room Contracts

Base Room Rate	\$	1,406	Per Semester
Facility Increment	\$	162	Per Semester
19 Meal Board Plan	\$	1,600	Per Semester

Location	Resident Capacity	4.00% Approved FY 2003-04 Rate	Proposed FY 2004-05 Rate	% change	Revenue Projection 94.00%
Belford	53	\$ 3,016	\$ 3,136	4%	\$ 156,236
Gordon	28	3,016	3,136	4%	82,540
Decker	28	3,016	3,136	4%	82,540
Sabin	33	3,016	3,136	4%	97,279
Snyder	103	3,016	3,136	4%	303,628
Faculty	123	3,328	3,460	4%	400,045
Wilson	282	3,016	3,136	4%	831,291
Wiebking	246	3,016	3,136	4%	725,169
McCowen	504	2,704	2,812	4%	1,332,213
Harrison	542	2,704	2,812	4%	1,432,658
Turner	612	3,016	3,136	4%	1,804,078
Hansen - Willis	108	3,328	3,460	4%	351,259
Lawrenson	438	\$ 3,328	\$ 3,460	4%	1,424,551
Total	3100				\$ 9,023,487

Meal Contracts

Meal Mandatory Beds	2668	\$ 3,078	\$ 3,200	4%	8,025,344
Base Rate Change		5,782	6,012	4%	
Annual Average Rate		\$ 5,782	\$ 6,012	4%	\$17,048,831
Combined avg. increase					
Optional Meal contracts					\$667,969
University Apartments					\$675,108
Faculty Apartments					\$90,915
Design Single Premium					\$57,340
Sorority					\$65,928

Total room and board contract Revenue Projection **\$18,606,091**

AUXILIARY SERVICES
DEPARTMENT OF HOUSING AND RESIDENCE LIFE
HOUSING AND OCCUPANCY SCHEDULE
FISCAL YEAR 2004-05

HOUSING OCCUPANCY FORECAST

Fall 2004 Residence Hall Capacity		Fall 2004 Occupancy Estimate	
Design Capacity	3,100	1st Year Students + New Non Freshmen	2,430
Overflow Lounge Space	52	Dual Enrollment	80
Overflow Three-Ways	8	Renewal Contracts	650
Total	3,160	Total	3,160

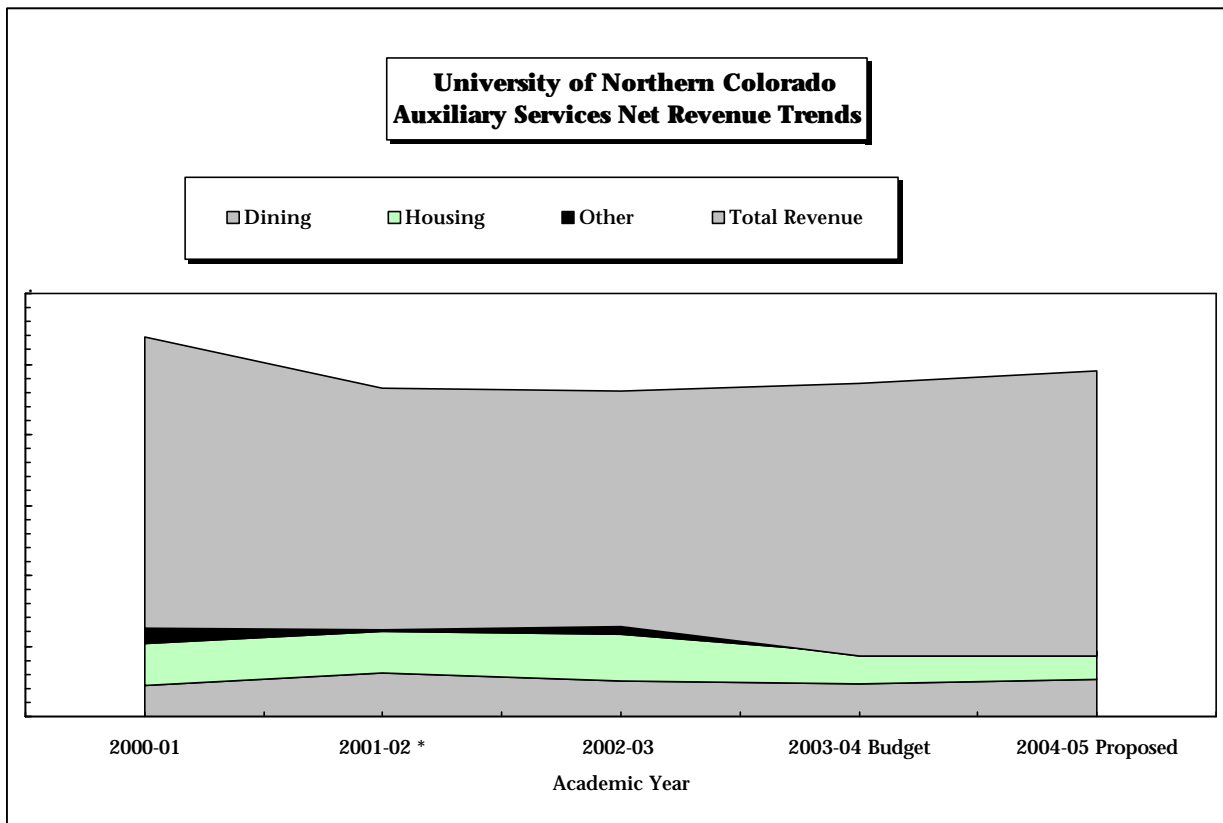
HOUSING DESIGN CAPACITY

Building	Fall 2003 Occupancy			Fall 2004 Occupancy		
	Design Capacity	Housing Overflow	Total Capacity	Design Capacity	Housing Overflow	Total Capacity
CENTRAL CAMPUS						
Belford	53	0	53	53	0	53
Decker	28	0	28	28	0	28
F.A. Unit 1	34	0	34	34	0	34
F.A. Unit 2	34	0	34	34	0	34
F.A. Unit 3	56	0	56	55	0	55
Gordon	28	0	28	28	0	28
Hansen-Willis	108	0	108	108	0	108
Sabin	33	0	33	33	0	33
Snyder	103	0	103	103	0	103
Wiebking	246	4	250	246	4	250
Wilson	282	4	286	282	4	286
Total Central Campus	1,005	8	1,013	1,004	8	1,012
WEST CAMPUS						
Harrison	542	105	647	542	109	651
Lawrenson	438	0	438	438	0	438
McCowen	504	95	599	504	95	599
Turner	612	0	612	612	0	612
Total West Campus	2,096	200	2,296	2,096	204	2,300
TOTAL OCCUPANCY	3,101	208	3,309	3,100	212	3,312

OCCUPANCY HISTORY

Fiscal Year	Average Occupancy	Occupancy Budget	Design Capacity
2003-04	94.90% Est.	93.50%	3,101
2002-03	94.89%	96.00%	3,029
2001-02	95.12%	96.00%	3,029
2000-01	90.56%	96.50%	3,110
1999-00	99.08%	97.50%	3,023

AUXILIARY SERVICES 2004-05



Net Revenues

	Total Revenue	Dining	Housing	Parking **	Other	Total Auxiliary Net Revenue
2000-01	\$26,424,446	\$2,248,815	\$2,960,216	(\$498,888)	\$1,055,288	\$5,765,431
2001-02 *	\$23,646,800	\$3,034,570	\$3,012,717	\$369,363	\$109,064	\$6,525,714
2002-03	\$23,671,992	\$2,533,741	\$3,293,261	\$605,043	\$524,846	\$6,956,891
2003-04 Budget	\$24,069,134	\$2,336,625	\$2,161,222	\$421,086	(\$215,841)	\$4,703,092
2004-05 Proposed	\$24,950,949	\$2,603,058	\$2,056,410	\$484,001	(\$381,464)	\$4,762,005

* Reflects the changes attributable to the closing of the bookstore

** During FY 2000 and 2001 Parking Services spent fund balance on parking projects

AUXILIARY SERVICES
BUDGET REQUEST SUMMARY - FY 2004-05
PARKING SERVICES

	2002-03 Actual	2003-04 Approved Budget	2004-05 Operating Changes		2004-05 Requested Budget
Revenue, Expense, Transfers:					
Revenue					
Revenue	1,427,216	1,538,935	110,785	7.20%	1,649,720
Less: Cost of Sales	0	0	0		0
Adjusted Gross Revenue	1,427,216	1,538,935	110,785		1,649,720
Expense					
Total Prof. Services	10,632	69,791	(1,421)	-2.04%	68,370
Total Support Services	324,277	270,149	1,421	0.53%	271,570
Total Personnel	334,909	339,940	0	0.00%	339,940
Total OCE and Travel	481,676	762,909	47,870	6.27%	810,779
Total Capital Outlay	5,588	15,000	0	0.00%	15,000
Total Expense	822,173	1,117,849	47,870	4.28%	1,165,719
Adjusted Gross Revenue Over/(Under) Expense	605,043	421,086	62,915	14.94%	484,001
Mandatory Transfers					
* Debt Service	358,456	404,848	1,370	0.34%	406,218
Non-Mandatory Transfers					
** Facility Use Charge	30,859	16,238	61,545	379.02%	77,783
Total Transfers	389,315	421,086	62,915		484,001
Balance	215,728	0	0		0

* Based on Pledged Net Revenue. ** Based on square feet occupied

FTE Section					
Professional Staff					
Prof Exempt	0.00	1.00	0.00		1.00
Support Staff					
Classified (1)	5.50	5.00	0.00		5.00
Total FTE	5.50	6.00	0.00		6.00

AUXILIARY SERVICES
BUDGET REQUEST SUMMARY - FY 2004-05
SUMMARY OF PARKING SERVICES FUND
SOURCE AND APPLICATION OF FUNDS

Title	2002-03 Actual	2003-04 Approved Budget	2004-05 Operating Changes		2004-05 Requested Budget
Revenue Sources					
Decal Revenue	858,577	1,050,275	51,285	4.88%	1,101,560
Parking Meter & Daily Decal Revenue	38,646	36,000	0	0.00%	36,000
Fines	382,260	373,000	46,000	12.33%	419,000
Other	147,733	79,660	13,500	16.95%	93,160
Total Revenue	1,427,216	1,538,935	110,785	7.20%	1,649,720
Expenditure Classifications					
Personal Services	334,909	339,940	0	0.00%	339,940
Other Current Expense & Travel	481,676	762,909	47,870	6.27%	810,779
Capital Outlay, Operations	5,588	15,000	0	0.00%	15,000
Transfer to Debt Service	358,456	404,848	1,370		406,218
Contribution to (Use of) Fund Balance	246,587	16,238	61,545	379.02%	77,783
Total Expense and Transfers	1,427,216	1,538,935	110,785	7.20%	1,649,720

PARKING SERVICES
PARKING PERMIT FEE SCHEDULE
FISCAL YEAR 2004-05

Description	Fiscal Year 2003-2004	Fiscal Year 2004-2005
Faculty/Staff Annual	145.00	155.00
Faculty/Staff Semester	100.00	110.00
Faculty/Staff-K Annual	165.00	175.00
Graduate Assistant Annual	145.00	155.00
Student Annual	125.00	135.00
Student Semester	90.00	100.00
Student-K Annual	155.00	165.00
Student-K Semester	110.00	120.00
Disabled Faculty	145.00	155.00
Disabled Student	125.00	135.00
Cycle -- Full Year	80.00	90.00
Cycle -- With Another Vehicle Permit	40.00	50.00
Bicycle -- 4 years	4.00	4.00
Service Permit Annual	165.00	175.00
Service Permit Monthly	45.00	50.00
Service Permit Daily	5.00	5.00
Daily Visitor Permit	2.50/Day	2.50/Day
Daily Dispenser Permit	2.00/Day	2.00/Day
Parking Lot Buyout - A, L & M Lots	200 Half Day / 400 Full	200 Half Day / 400 Full
Parking Lot Buyout - Y Lot	300 Half Day / 600 Full	300 Half Day / 600 Full

PARKING SERVICES
PARKING LOT MAINTENANCE SCHEDULE
FISCAL YEAR 2005-09

Parking Lot	Description	Amount
FY2004-05		
J Lot	Crackfill & Sealcoat	35,000
J Lot	Curb and Gutter	25,000
V Lot	Fabric - Overlay	12,318
D Lot	Curb & Gutter	22,000
General	Light Pole Maintenance	10,000
General	Sign Post Replacement	14,000
Total		118,318

FY2005-06

R Lot	Fabric & Overlay	14,418
P Lot	Fabric & Overlay	43,338
F Lot	Crackfill & Sealcoat	5,500
U Lot	Crackfill & Sealcoat	1,500
Y Lot	Crackfill & Sealcoat	8,500
X Lot	Crackfill & Sealcoat	3,500
General	Light Pole Maintenance	10,000
Total		86,756

FY2006-07

L Lot	Fabric & Overlay	69,162
M Lot	Fabric & Overlay	95,220
Total		164,382

FY2007-08

A North	Fabric & Overlay	43,842
A South	Fabric & Overlay	53,820
1/2 J Lot	Fabric & Overlay	125,304
K West	Fabric & Overlay	25,782
Total		248,748

FY2008-09

1/2 J Lot	Fabric & Overlay	125,304
K East	Fabric & Overlay	19,254
I Lot	Crackfill & Sealcoat	5,500
Total		150,058

DEBT SERVICE REQUIREMENTS

The University has bonded indebtedness totaling \$62,240,000 as of 3/31/2004. The revenues of Auxiliary Services, Parking Services as well as a portion of Student Fees are pledged for the repayment of this debt. The annual debt service is approximately \$4.1 million through 6/1/2031. The areas responsible for the debt service have combined annual gross revenues of approximately \$28.8 million and current expenses of approximately \$20.7 million. This leaves approximately \$4 million available for capital maintenance on these facilities in 2004-05.

The areas responsible for the debt services are Auxiliary Services, Parking Services, Student Recreation Center, Women's Resource Center and the Health/Counseling Center. The most recent issuance of debt has been for parking facilities and a new West Campus dining hall. The accompanying schedule shows the annual debt service by issues for each area that is responsible for annual payments.

AGGREGATE DEBT SERVICE SCHEDULE AUXILIARY SYSTEM REVENUE BONDS SERIES 2001

									Service 2001				
	UC Student Fee 1986 (**)	Rec Center Series 94 & 98 (**)	Auxiliary Services Series 94 & 98 (*)	WRC series 1997 (**)	Health Series 1997 (**)	Counseling Series 1997 (**)	Auxiliary Services Series 1997 (*)	Auxiliary Improve. (*)	West Campus Dining Improve. (*)	Parking Facility Project (1)	Aggregate Debt Service	Auxiliary Services Debt Service (*)	Student Fee Debt Service (**)
6/1/2002	198,000	640,230	577,821	41,353	77,911	51,940	1,104,346	758,005	495,091	249,284 (1)	4,193,981	2,935,263	1,009,434
6/1/2003	198,000	636,305	582,616	44,890	75,961	51,940	1,352,784	348,668	492,548	408,148 (1)	4,191,859	2,776,615	1,007,096
6/1/2004	198,000	636,945	580,396	43,140	73,961	51,940	1,356,534	351,418	493,648	404,848	4,190,829	2,781,995	1,003,986
6/1/2005	198,000	636,875	581,316	46,390	76,961	51,940	1,350,284	348,778	494,193	406,218	4,190,954	2,774,570	1,010,166
6/1/2006	198,000	641,075	580,831	44,350	74,666	51,940	1,354,619	345,978	494,293	407,193	4,192,944	2,775,720	1,010,031
6/1/2007	198,000	638,713	582,038	42,300	77,360	51,940	1,353,975	348,058	494,000	407,813	4,194,195	2,778,070	1,008,313
6/1/2008	198,000	640,775	581,300		74,485	51,940	1,399,150	344,785	493,225	408,000	4,191,660	2,818,460	965,200
6/1/2009	198,000	636,975	579,438		76,610	51,940	1,397,025	351,385	492,025	407,800	4,191,198	2,819,873	963,525
6/1/2010	198,000	644,600	576,950		73,723	51,940	1,399,913	347,490	495,465	407,265	4,195,345	2,819,818	968,263
6/1/2011	198,000	636,610	587,000		75,766	51,940	1,397,869	348,500	493,325	406,385	4,195,395	2,826,694	962,316
6/1/2012		640,250			77,526	51,940	2,136,109	384,200	495,800	405,150	4,190,975	3,016,109	769,716
6/1/2013		643,250			73,951	51,940	2,137,684	387,200	491,550	407,650	4,193,225	3,016,434	769,141
6/1/2014		635,250			75,376	51,940	2,147,509	384,700	492,050	404,650	4,191,475	3,024,259	762,566
6/1/2015		636,750			76,526	51,940	2,140,109	391,950	492,050	406,400	4,195,725	3,024,109	765,216
6/1/2016		642,250			77,401	51,940	2,136,234	393,450	491,550	402,650	4,195,475	3,021,234	771,591
6/1/2017		636,500			72,901	51,940	2,145,734	389,450	490,550	403,650	4,190,725	3,025,734	761,341
6/1/2018		640,000			73,401	51,940	2,142,984	389,275	492,900	403,200	4,193,700	3,025,159	765,341
6/1/2019		637,250			73,620	51,940	2,142,765	383,550	494,425	407,200	4,190,750	3,020,740	762,810
6/1/2020		643,500			73,580	51,940	2,139,780	382,550	495,125	405,375	4,191,850	3,017,455	769,020
6/1/2021		638,250			78,260	51,940	2,139,050	386,000	495,000	403,000	4,191,500	3,020,050	768,450
6/1/2022		637,000			77,380	51,940	2,141,180	384,750	495,500	406,250	4,194,000	3,021,430	766,320
6/1/2023		639,500			76,220	51,940	2,140,590	383,000	495,250	403,750	4,190,250	3,018,840	767,660
6/1/2024		640,500			74,780	51,940	2,142,280	385,750	494,250	405,750	4,195,250	3,022,280	767,220
6/1/2025							2,906,000	387,750	492,500	407,000	4,193,250	3,786,250	
6/1/2026							2,907,750	389,000	495,000	402,500	4,194,250	3,791,750	
6/1/2027							2,909,250	389,500	491,500	402,500	4,192,750	3,790,250	
6/1/2028							2,905,250	389,250	492,250	406,750	4,193,500	3,786,750	
6/1/2029							2,905,750	388,250	492,000	405,000	4,191,000	3,786,000	
6/1/2030							2,905,250	396,500	490,750	402,500	4,195,000	3,792,500	
6/1/2031							2,908,500	388,500	493,500	404,250	4,194,750	3,790,500	
	1,980,000	14,699,353	5,809,706	262,423	1,738,329	1,194,620	61,646,254	11,647,638	14,801,311	12,008,127	125,787,758	93,904,908	19,874,724
(1) includes Capitalized Interest fund amounts of \$249,284.44 for 6/1/2002 and \$49,691.25 for 6/1/2003													