

Office of the  
Legislative Fiscal Analyst

## **FY 2001 Budget Recommendations**

Joint Appropriations Subcommittee for  
Capital Facilities and Administrative Services

Department of Administrative Services  
**Finance Administration**

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**1.0 Summary: Division of Finance**

The Division of Finance is divided into six programs to accomplish the following key functions:

- Produce the State's Comprehensive Annual Financial Report;
- Ensure compliance with generally accepted accounting principles;
- Control all unrestricted and restricted funds including trust funds;
- Review all State contracts;
- Pay all bills to vendors/contractors;
- Issue all payroll checks;
- Develop, operate, and maintain accounting systems to control spending and control state assets;
- Control state loans;
- Calculate surplus funds at year end;
- Account for all state revenues collected by all agencies, including the Tax Commission.

	<b>Analyst FY 2001 Base</b>	<b>Analyst FY 2001 Changes</b>	<b>Analyst FY 2001 Total</b>
<b>Financing</b>			
General Fund	\$6,061,200		\$6,061,200
Transportation Fund	450,000		450,000
Dedicated Credits Revenue	1,042,600	\$131,400	1,174,000
GFR - ISF Overhead Allocation	1,316,600	\$148,500	1,465,100
	0		0
<b>Total</b>	<u>\$8,870,400</u>	<u>\$279,900</u>	<u>\$9,150,300</u>
<b>Programs</b>			
FIN Director's Office	\$290,100	(\$200)	\$289,900
Payroll	1,519,600	\$79,900	1,599,500
Payables/Disbursing	1,821,600	(\$147,200)	1,674,400
Technical Services	1,165,100	\$432,500	1,597,600
Financial Reporting	1,135,900	(\$96,500)	1,039,400
Financial Information Systems	2,938,100	\$11,400	2,949,500
<b>Total</b>	<u>\$8,870,400</u>	<u>\$279,900</u>	<u>\$9,150,300</u>
<b>FTE</b>	91.5		91.5

## 2.0 Issues:

### 2.1 The State Is Prepared for Electronic Commerce

In FY 1999, the Legislature appropriated \$300,000 in one-time funds to the Division of Finance for development of a payment tracking system and to assist in the continued development of a State warrant reconciliation program.

The new payment tracking system has been in production since September 1999. Agencies can track when a payment was made, when it was sent to the bank and when it cleared by the bank. Agency personnel can also change/correct information on a payment before it is sent to the bank or they can cancel the payment. In December, the Division added the ability to perform Electronic Funds Transfers (EFT). This process not only includes the automatic transfer of funds to payee's bank accounts, but also allows the State to track and fix rejected payments.

The entire project has been coordinated with the Treasurer's office to ensure effective cash management. As a result, the payment tracking system is fully prepared to process EFTs for state income tax refunds filed this year.

Many other state agencies may have the ability to use EFT technology to make their operations more efficient and less costly. Finance is beginning to work with other agencies want to send payments electronically. Interested agencies include the Labor Commission, the Department of Education and the Department of Human Services.

### 2.2 State Travel Office

A private contractor operates the State travel office with dedicated office space in the State Office Building and the Tax Commission Building. The contract with the private vendor requires staffing sufficient to handle state business in a timely manner. During the interim, the Analyst heard concerns from some state agencies that calls to the State Travel Office are generally answered by voice mail and that calls are not returned in a timely manner.

**The Analyst is recommending that the State Travel Office develop efficiency measures that will track customer service issues.** For further detail, see Section 3.8 of this report.

### 2.3 Mileage Reimbursement Rates

Last year, the Analyst proposed intent language that asked the Division of Finance and the Division of Fleet Operations to examine the rate for mileage reimbursement to state employees who use their personal vehicles for state business. The Department of Administrative Services proposed a rule change that would lower the reimbursement rate for personal vehicles used when state vehicles are available. Following public hearings, the rule proposal was withdrawn until further legislative input could be obtained. A full analysis of the issue appears in section 3.9 of this report.

**3.0 Programs**

**3.1 Director's Office**

The Analyst recommendation reflects a decrease in General Funds resulting from reduced hours for compensation in Fiscal Year 2001.

	<b>FY 1999</b>	<b>FY 2000</b>	<b>FY 2001</b>	<b>Est/Analyst</b>
<b>Financing</b>	<b>Actual</b>	<b>Estimated</b>	<b>Analyst</b>	<b>Difference</b>
General Fund	\$292,700	\$292,700	\$289,900	(\$2,800)
<b>Total</b>	<u>\$292,700</u>	<u>\$292,700</u>	<u>\$289,900</u>	<u>(\$2,800)</u>
<b>Expenditures</b>				
Personal Services	\$262,400	\$264,000	\$261,200	(\$2,800)
Out of State Travel	2,400	2,400	2,400	
Current Expense	26,300	26,300	26,300	
DP Current Expense	1,600			
<b>Total</b>	<u>\$292,700</u>	<u>\$292,700</u>	<u>\$289,900</u>	<u>(\$2,800)</u>
<b>FTE</b>	3.0	3.0	3.0	

**Purpose**

The Director of the Division of Finance is the State's chief fiscal officer and is responsible for the accounting structure within State government. This responsibility includes establishment of procedures for allocation of appropriated funds, accounting control over fund assets, and approval of proposed expenditures for the purchase of supplies and services. These responsibilities involve directing and maintaining a financial control system in accordance with generally accepted accounting principles (UCA 63-1-12,13).

**Intent Language**

In the past, the Division has used non-lapsing funds for the enhancement of electronic commerce. The Analyst continues to support this use for non-lapsing funds and recommends the following intent language:

*It is the intent of the Legislature that funds for the Division of Finance not lapse.*

*It is the intent of the Legislature that funds for the Division of Finance which do not lapse are to be used for maintenance, operation, and development of statewide accounting systems.*

### 3.2 Payroll

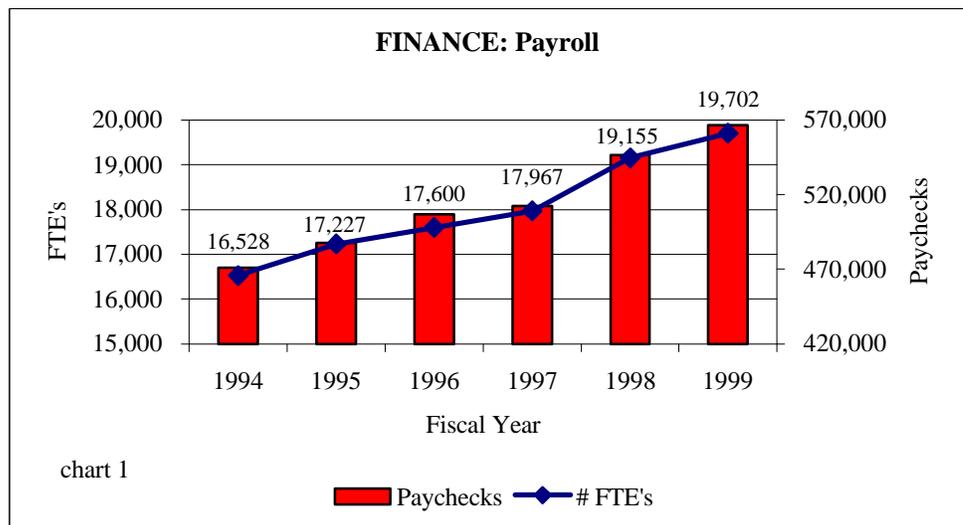
#### Recommendation

The Analyst is recommending a level budget, but reduced General Funds by \$285,000 for internal service fund savings.

	FY 1999 Actual	FY 2000 Estimated	FY 2001 Analyst	Est/Analyst Difference
<b>Financing</b>				
General Fund	\$1,989,600	\$1,884,000	\$1,580,000	(\$304,000)
Dedicated Credits Revenue	19,500	19,500	19,500	
<b>Total</b>	<u>\$2,009,100</u>	<u>\$1,903,500</u>	<u>\$1,599,500</u>	<u>(\$304,000)</u>
<b>Expenditures</b>				
Personal Services	\$736,200	\$791,100	\$782,800	(\$8,300)
In-State Travel				
Out of State Travel	2,700	2,700	2,700	
Current Expense	13,300	13,300	13,300	
DP Current Expense	1,256,900	1,096,400	800,700	(295,700)
<b>Total</b>	<u>\$2,009,100</u>	<u>\$1,903,500</u>	<u>\$1,599,500</u>	<u>(\$304,000)</u>
<b>FTE</b>	14.0	14.0	14.0	

The Payroll Program collects and reports data regarding wages, overtime, benefits, retirement and insurance. These reports provide information regarding state labor distribution, number of employees, retirement eligibility and wages paid.

#### Performance Measures: Payroll



The State issued 566,457 paychecks in Fiscal Year 1999, an average 21,402 checks per pay period. More than seventy-five percent of payroll “checks” are actually electronically deposited into employee accounts. Processing cost per check has risen as high as \$1.99 per transaction, but ITS charges for this service are declining for a third consecutive year.

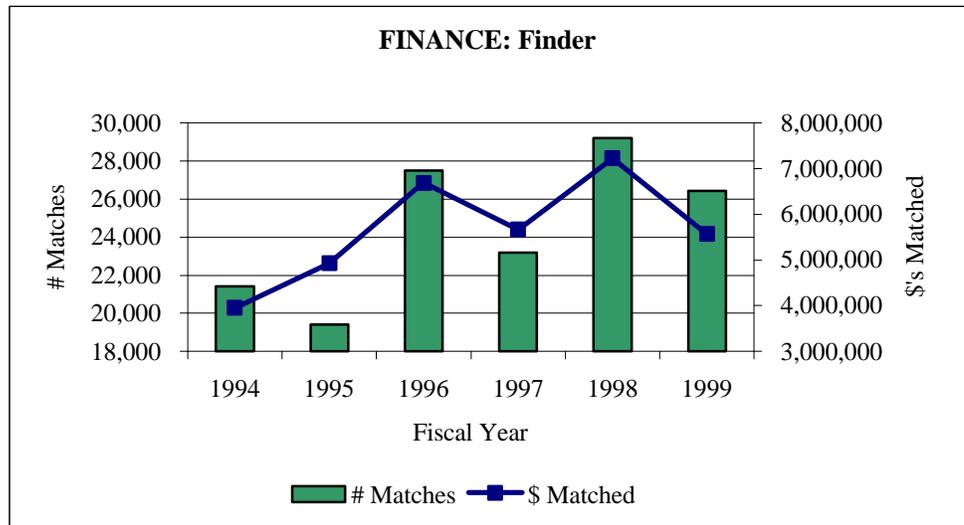
### 3.3 Payables/Disbursing

**Recommendation** The Analyst recommendation includes a small increase to cover ISF increases.

	<b>FY 1999</b>	<b>FY 2000</b>	<b>FY 2001</b>	<b>Est/Analyst</b>
<b>Financing</b>	<b>Actual</b>	<b>Estimated</b>	<b>Analyst</b>	<b>Difference</b>
General Fund	\$1,021,900	\$1,078,500	\$1,103,200	\$24,700
General Fund, One-time	300,000			
Dedicated Credits Revenue	689,400	571,200	571,200	
<b>Total</b>	<b>\$2,011,300</b>	<b>\$1,649,700</b>	<b>\$1,674,400</b>	<b>\$24,700</b>
<b>Expenditures</b>				
Personal Services	\$1,094,300	\$1,110,600	\$1,099,500	(\$11,100)
In-State Travel	900	900	900	
Current Expense	538,200	538,200	574,000	35,800
DP Current Expense	103,200			
DP Capital Outlay	274,700			
<b>Total</b>	<b>\$2,011,300</b>	<b>\$1,649,700</b>	<b>\$1,674,400</b>	<b>\$24,700</b>
<b>FTE</b>	24.5	24.5	24.5	

**Purpose** Payables/Disbursing audits payment requests, enters transactions into computer systems, and verifies that all transactions are properly accounted for by the central accounting system. This section also manages all checks redeemed by the bank and provides information to the public and other agencies about the status of lost, missing or cashed checks.

*Finder Program* Finance administers a separate program called FINDER with the aim of improving the collection of funds owed to the State. The State Tax Commission, Courts, Universities, Office of Recovery Services, Local Municipalities, Unemployment Insurance and others send finance a list of past-due debts owed them. The FINDER program matches vendor payments and tax refunds to be paid to the database created by these lists. If a match is made, the payment or tax refund is intercepted and paid to the entity with a claim rather than the individual or company.



This function is fully funded by a \$15 administrative fee collected as debts are paid.

### 3.4 Technical Services

#### Recommendation

The recommended decrease in funds is the result of new Internal Service Fund rates.

	FY 1999	FY 2000	FY 2001	Est/Analyst
	Actual	Estimated	Analyst	Difference
<b>Financing</b>				
General Fund	\$1,510,100	\$2,454,500	\$1,597,600	(\$856,900)
Dedicated Credits Revenue	200			
<b>Total</b>	<u>\$1,510,300</u>	<u>\$2,454,500</u>	<u>\$1,597,600</u>	<u>(\$856,900)</u>
<b>Expenditures</b>				
Personal Services	\$773,800	\$734,600	\$727,600	(\$7,000)
In-State Travel	3,200			
Out of State Travel		3,200	3,200	
Current Expense	30,100	30,100	30,100	
DP Current Expense	703,200	1,253,600	836,700	(416,900)
DP Capital Outlay		433,000		(433,000)
<b>Total</b>	<u>\$1,510,300</u>	<u>\$2,454,500</u>	<u>\$1,597,600</u>	<u>(\$856,900)</u>
<b>FTE</b>	10.0	10.0	10.0	

**Purpose**

The Technical Services Section within the Division of Finance evaluates the possible use of current and new technology for other sections within the division. It attempts to ensure technologies selected are consistent with the State's mission and support the business objectives of the Division. These objectives are met by providing technology direction and coordination, preparing and monitoring an information technology plan, conducting regular information technology coordination meetings and exploring/evaluating new technologies.

**3.5 Financial Reporting**

**Recommendation**

The recommended decrease in funds is the result of new Internal Service Fund rates.

	<b>FY 1999</b>	<b>FY 2000</b>	<b>FY 2001</b>	<b>Est/Analyst</b>
<b>Financing</b>	<b>Actual</b>	<b>Estimated</b>	<b>Analyst</b>	<b>Difference</b>
General Fund	\$761,100	\$665,400	\$656,100	(\$9,300)
Dedicated Credits Revenue	358,200	384,500	383,300	(1,200)
<b>Total</b>	<b>\$1,119,300</b>	<b>\$1,049,900</b>	<b>\$1,039,400</b>	<b>(\$10,500)</b>
<b>Expenditures</b>				
Personal Services	\$964,000	\$1,019,700	\$1,009,200	(\$10,500)
In-State Travel	200	200	200	
Out of State Travel	1,200	1,200	1,200	
Current Expense	28,800	28,800	28,800	
DP Current Expense	125,100			
<b>Total</b>	<b>\$1,119,300</b>	<b>\$1,049,900</b>	<b>\$1,039,400</b>	<b>(\$10,500)</b>
<b>FTE</b>	16.0	16.0	16.0	

**Purpose**

Financial Reporting issues the Comprehensive Annual Financial Report (CAFR). This report is distributed to financial managers in other states, bond rating agencies, financial institutions, the public and managers within State government. Financial Reporting also issues a report at the end of August each year to disclose the unaudited General Fund and Uniform School Fund surplus number. In addition, they set accounting standards and policies to ensure compliance with State law and generally accepted accounting principles. This program develops information for marketing long term debt sales and monitors compliance with SEC regulations.

### 3.6 Financial Information Systems - FINET

**Recommendation** The recommended decrease in funds is the result of new Internal Service Fund rates.

	<b>FY 1999</b>	<b>FY 2000</b>	<b>FY 2001</b>	<b>Est/Analyst</b>
<b>Financing</b>	<b>Actual</b>	<b>Estimated</b>	<b>Analyst</b>	<b>Difference</b>
General Fund	\$1,723,900	\$440,200	\$834,400	\$394,200
Transportation Fund	450,000	450,000	450,000	
Dedicated Credits Revenue	200,000	200,000	200,000	
GFR - ISF Overhead Alloc	1,548,300	1,318,700	1,465,100	146,400
Beginning Nonlapsing	402,100	1,009,100		(1,009,100)
Closing Nonlapsing	(1,009,100)			
<b>Total</b>	<b>\$3,315,200</b>	<b>\$3,418,000</b>	<b>\$2,949,500</b>	<b>(\$468,500)</b>
<b>Expenditures</b>				
Personal Services	\$1,302,700	\$1,495,000	\$1,479,900	(\$15,100)
In-State Travel	400	400	400	
Out of State Travel	4,100	4,100	4,100	
Current Expense	55,700	55,700	55,700	
DP Current Expense	1,952,300	1,862,800	1,409,400	(453,400)
<b>Total</b>	<b>\$3,315,200</b>	<b>\$3,418,000</b>	<b>\$2,949,500</b>	<b>(\$468,500)</b>
<b>FTE</b>	24.0	24.0	24.0	

**Purpose** This group is responsible for coordinating incoming financial data, processing information and distributing reports to departments each month. The program tracks the State's fixed assets and loans receivable and reconciles cash accounts with the records of the State Treasurer. Because of the large amount of data processed for cost accounting at the Department of Transportation, a portion of this program is funded from the Transportation Fund.

Financial Information Systems and Financial Reporting are also responsible for:

- *Cash management:* to maximize interest earnings and comply with federal cash regulations.
- *Loans receivable:* track loans that fund water quality and development projects, low income housing, and community development.
- *Revenue accounting:* establishing more detailed state revenue reporting.
- *FINET operation:* provide a Help Desk for State agency personnel and review and make recommendations for changes.
- *FINET development:* develop, test and implement changes to the accounting system.
- *Warrant reconciliation:* reconcile all warrants with bank statements and the treasurer's system.
- *User coordination:* coordinate agency interfaces with the Statewide accounting system.

### 3.7 Utah Sports Authority

The Utah Sports Authority (The Authority) was established by the 1990 Legislature to enhance the State's ability to promote and conduct amateur athletic events, to enhance Utah's image as a winter sports center, to foster economic development, and to support Salt Lake City's bid for the Winter Olympic games. The Authority operates within the Department of Administrative Services and is controlled by a 19-member board appointed by the Governor.

The Authority is working in conjunction with the Salt Lake Olympic Committee (SLOC) to construct and operate winter sports facilities required by an agreement with the United States Olympic Committee (USOC) naming Salt Lake City as the U.S. bid city for the Olympic Winter Games. On June 16, 1995, the International Olympic Committee (IOC) awarded the 2002 Winter Olympics Salt Lake City. The required facilities, which are being funded from a ten year 1/32 percent sales tax diversion of \$59 million, include the Utah Winter Sports Park with Nordic and freestyle aerial jumps and a bobsled/luge track; speed skating oval in Kearns; and an ice sheet in Ogden.

Winter and summer jumps at the Park were completed in 1993 and construction of the bobsled/luge track was completed in 1996. The official grand opening of the track was January 25, 1997. The Authority funded \$3.2 million, or approximately half, of a 2,000 seat, enclosed ice sheet which opened in April 1994 near the Dee Events Center at Weber State University. The Authority, on December 15, 1995, opened a \$4.1 million uncovered 400-meter speed skating oval and ice sheet at the Oquirrh Park Fitness Center at Kearns.

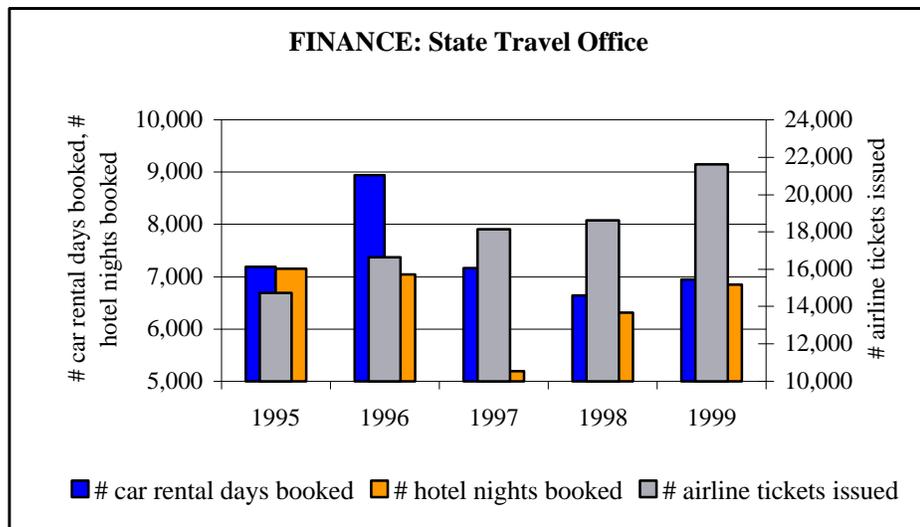
The Authority signed an agreement to sell the Winter Sports Park facilities to the SLOC April 15, 1999 for \$99 million. Part of the sale proceeds repays the \$59 million sales tax diversion and the \$40 million balance establishes an endowment fund to operate the facilities for a 20-year period. The Legislature passed SJR 17 in 1994 approving the sale agreement.

The sale of the Winter Sports Park and all other assets of the Authority to the SLOC closed on July 14, 1999. They received a down payment of \$1 million with the balance of \$58 million due on January 10, 2002: and \$40 million, due May 1, 2002. On August 20, 1999 the Authority returned \$2,176,446 to local cities and counties, for their share of sales tax collections in excess of \$59 million with interest. The sales tax diversion from local options sales tax to the Authority ended June 30, 1999. The sales tax diversion from state sales tax to the Authority ended December 31, 1999 and will now continue as a revenue source for the Centennial Highway Fund.

### 3.8 Travel Office

The travel office is responsible for arranging travel for State of Utah employees. Airline tickets, hotels, rental vehicles and conference sites are all ticketed and arranged for by this office. It is operated under contract by a private sector travel agency who is paid a commission on each sale. Savings accrue to the State through a special arrangement in which expenses are deducted from the commission and the remainder is split with the State.

Last year, the Travel Office issued 21,636 airline tickets with an average ticket cost of \$300, well under the travel industry average of \$550. The travel office negotiated a car rental rate that is approximately \$1 million less per year than standard corporate rates. State rentals come with full insurance coverage— allowing the Risk Management to offer lower liability rates.



*Customer Service from the Travel Office*

A private contractor operates the State travel office with dedicated office space in the State Office Building and the Tax Commission Building. The contract with the private vendor requires staffing sufficient to handle state business in a timely manner. During the interim, the Analyst heard concerns from some state agencies that calls to the State Travel Office are generally answered by voice mail and that calls are not returned in a timely manner. The Analyst is recommending that the State Travel Office develop efficiency measures that will track customer service issues. To accomplish this, the Analyst is recommending the following intent language:

*It is the intent of the Legislature that the State Travel Office will track the number of inbound calls for state business travel, record the length of time taken to return the call, and report the percentage of services booked as a result of actual conversations. Results of the study shall be forwarded to the Legislative Fiscal Analyst for inclusion in next year's budget presentation.*

*Savings from using Government Rates*

The State is eligible for governmental rates from the airlines, but some factors can cause actual fares to be lower than the contract price. Stays over Saturday, non-refundable tickets and advance purchases lower the cost of airfare. The State Travel Office saves the State money by finding fares that are better than the contractual maximum. The table below shows the contractual price and the actual average price for travel on state business to the top 10 destinations that employees fly to.

Salt Lake City to:	Flights	Contract Fare		Average Fare	
		Utah	Industry	Utah	Industry
St. George, UT	634	\$194	\$284	\$192	\$270
Washington, D.C. (National)	604	\$498	\$1,412	\$435	\$1,244
Denver, CO	590	\$166	\$334	\$149	\$338
Phoenix, AZ	354	\$118	\$198	\$112	\$216
Washington, D.C. (Dulles)	295	\$578	\$838	\$509	\$806
Seattle/Tacoma, WA	234	\$218	\$218	\$185	\$226
Atlanta, GA	226	\$580	\$994	\$474	\$1,018
Chicago, IL (O'Hare)	216	\$316	\$566	\$304	\$524
Cedar City, UT	207	\$158	\$192	\$156	\$194
San Diego, CA	170	\$258	\$258	\$208	\$226
<b>Average (Weighted)</b>	<b>3530</b>	<b>\$301</b>	<b>n/a</b>	<b>\$268</b>	<b>n/a</b>

Source (Utah Data): Morris Travel - Origin/Destination Report (1-1-99 to 11-30-99)

Source (Industry Data): Topaz International Enterprises; Vancouver, Washington

**3.5 Mileage Reimbursement**

The State currently pays \$0.31 per mile for employees using their personal vehicle to do State business. This amount is tied to the IRS rate for business deductions and is designed to cover fuel costs, wear and tear and insurance for the vehicle while it is being used for business. The Analyst recognizes that there are legitimate reasons for using personal vehicles for state business, but also notes when personal vehicles are used at the preference of the employee fleet operations still must maintain the vehicles on hand.

Last year, the Analyst proposed the following intent language that asked the Division of Finance and the Division of Fleet Operations to examine the rate for mileage reimbursement to state employees who use their personal vehicles for state business.

*It is the intent of the Legislature that the Department of Administrative Services develop and implement a mileage reimbursement program that allows agencies to reimburse employees for personal vehicle use at a rate less than \$0.31 when the employee is on a trip of 25 miles (or more) one-way and has chosen to use his or her personal vehicle rather than an available State fleet vehicle.*

Following meetings involving the Analyst, the Division of Finance, the Division of Fleet Operations and many agencies, the Department of Administrative Services proposed a rule change that would lower the reimbursement rate for personal vehicles used when state vehicles are available. Following public hearings, the rule proposal was withdrawn until further legislative input could be obtained.

The need for further input was a result of the mileage restriction in the intent language. State agencies believed that it would be too costly and time consuming from an administrative perspective to regulate which trips were subject to the lower rate. Ultimately, the rule proposal set a flat rate tied to the cost of operating a state-owned sedan (twenty-five cents per mile).

*State Employee  
Concerns*

At the rule hearing, many state employees said that personal use of their own vehicle was a *de facto* part of their job, and in at least one instance, evidence was presented that some positions require an employee to have a vehicle as a condition of employment. The Analyst realizes that personal vehicle use is sometimes prudent and cost-effective, but requiring employees (either officially or unofficially) to use their personal vehicles may not be good policy for the State.

Employees also expressed concerns that centered largely on a perceived inconvenience from obtaining a fleet vehicle. Employees for the Division of Child and Family Services noted that they are required by statute to respond to some cases within an hour. Employees were concerned that the short window of opportunity does not allow for time to get a vehicle, install a car seat and get to the scene. However, DCFS averages only about 1.4 calls per day that require the one-hour response time. Given that DCFS has 171 cars on hand, this situation would be the exception rather than the rule – and could be covered under a rule that exempts travel where a fleet vehicle is not available.

The Analyst believes that the state should adopt a policy that allows Agencies to reimburse employees at a lower preferential rate when the employee chooses their personal vehicle instead of using an available vehicle from the State fleet. Therefore, the Analyst recommends the following intent language:

*It is the intent of the Legislature that the Department of Administrative Services develop and implement a mileage reimbursement program that requires agencies to reimburse employees for personal vehicle use at a rate equal or less than the per mile cost of a mid-size sedan operated by the Division of Fleet Operations. The rule may make exception for instances where State fleet vehicle is not available to the employee and for mileage reimbursements for Legislators and members of Boards and Commissions.*

**4.0 Additional Information: Division of Finance**

	<b>FY 1997</b>	<b>FY 1998</b>	<b>FY 1999</b>	<b>FY 2000</b>	<b>FY 2001</b>
<b>Financing</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Analyst</b>
General Fund	\$7,825,024	\$7,290,500	\$7,299,300	\$6,815,300	\$6,061,200
General Fund, One-time			300,000		
Uniform School Fund	6,000				
Transportation Fund	453,400	450,000	450,000	450,000	450,000
Dedicated Credits Revenue	1,006,516	1,179,400	1,267,300	1,175,200	1,174,000
GFR - ISF Overhead Allocation		1,514,900	1,548,300	1,318,700	1,465,100
Transfers	1,135,000	65,000			
Beginning Nonlapsing	396,700	485,000	402,100	1,009,100	
Closing Nonlapsing	(550,000)	(345,300)	(1,009,100)		
Lapsing Balance	(32,900)	(2,400)			
<b>Total</b>	<b>\$10,239,740</b>	<b>\$10,637,100</b>	<b>\$10,257,900</b>	<b>\$10,768,300</b>	<b>\$9,150,300</b>
<b>% Change</b>		3.9%	-3.6%	5.0%	-15.0%
<b>Programs</b>					
FIN Director's Office	\$324,655	\$292,800	\$292,700	\$292,700	\$289,900
Payroll	1,851,271	1,929,000	2,009,100	1,903,500	1,599,500
Payables/Disbursing	1,564,257	1,803,700	2,011,300	1,649,700	1,674,400
Technical Services	1,247,999	1,484,200	1,510,300	2,454,500	1,597,600
Financial Reporting	1,236,459	1,140,200	1,119,300	1,049,900	1,039,400
Financial Information Systems	4,015,100	3,987,200	3,315,200	3,418,000	2,949,500
<b>Total</b>	<b>\$10,239,740</b>	<b>\$10,637,100</b>	<b>\$10,257,900</b>	<b>\$10,768,300</b>	<b>\$9,150,300</b>
<b>Expenditures</b>					
Personal Services	\$4,826,252	\$5,141,900	\$5,133,400	\$5,415,000	\$5,360,200
In-State Travel	2,738	900	4,700	1,500	1,500
Out of State Travel	13,197	16,900	10,400	13,600	13,600
Current Expense	781,934	732,400	692,400	692,400	728,200
DP Current Expense	4,541,329	3,286,400	4,142,300	4,212,800	3,046,800
DP Capital Outlay	69,097	1,445,600	274,700	433,000	
Capital Outlay	5,194	13,000			
<b>Total</b>	<b>\$10,239,740</b>	<b>\$10,637,100</b>	<b>\$10,257,900</b>	<b>\$10,768,300</b>	<b>\$9,150,300</b>
<b>FTE</b>		91.5	91.5	91.5	91.5