

# Budget Brief – Utah System of Higher Education

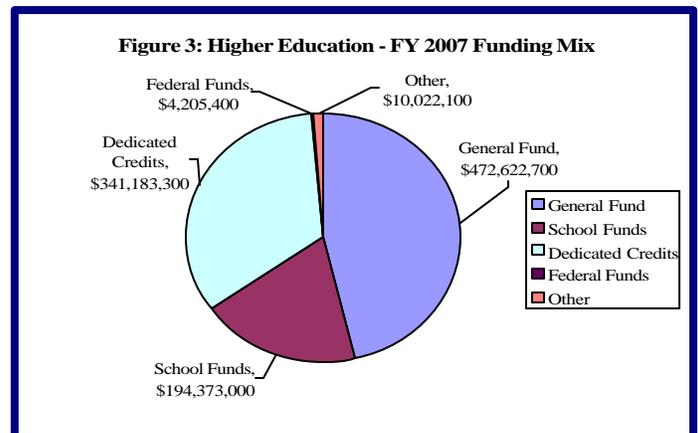
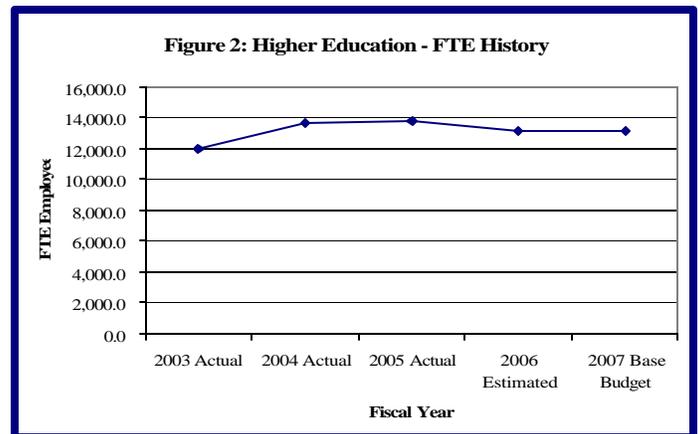
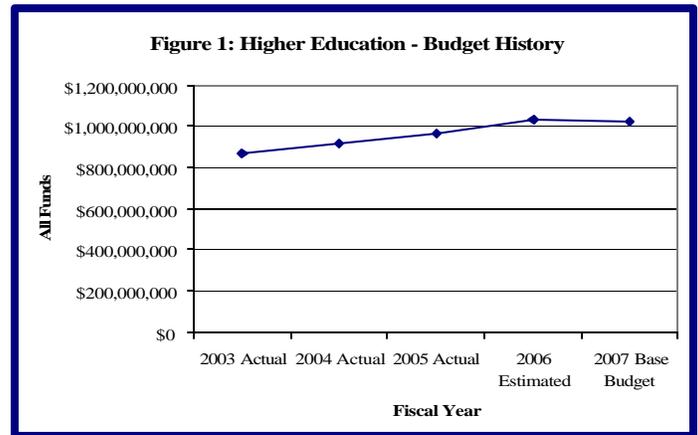
## SUMMARY

The Utah System of Higher Education (USHE) is comprised of nine traditional institutions of higher learning, the Utah College of Applied Technology, and the State Board of Regents budget. The USHE is governed by the Utah State Board of Regents, with the assistance of the local Boards of Trustees.

The mission of the Utah System of Higher Education is to provide educational opportunities to the citizens of the State through traditional classroom settings, distance learning, and applied technological education. The FY 2005 enrollment at the nine USHE institutions was 104,573 full-time equivalent (FTE) students.

## ISSUES AND RECOMMENDATIONS

**Base Budget:** The total FY 2006 appropriated budget for the Utah System of Higher Education was \$1,012,606,000, with \$472,622,700 from the General Fund (\$10,000 one-time) and \$199,835,400 from Income Tax funds (\$5,462,400 one-time). Using the FY 2006 ongoing appropriation as the beginning for the FY 2007 base budget, with changes in the level of dedicated credits for unallocated 1<sup>st</sup> tier and 2<sup>nd</sup> tier tuition collected in the amount of \$15,372,900, to total FY 2007 base budget is \$1,022,406,500.



**ACCOUNTABILITY DETAIL**

Performance indicators are shown in each institution's budget brief, with additional ones in the Compendium of Budget Information.

**BUDGET DETAIL**

**Base Budget:** The Legislative Fiscal Analyst recommends approval of the FY 2007 base budget for the Utah System of Higher Education in the amount of \$1,022,406,500, with \$472,622,700 from the General Fund, \$194,373,000 from Income Tax funds, \$4,205,400 from Federal Funds, \$340,124,800 from Dedicated Credits, \$1,058,500 From Land Grant Management Funds, \$1,703,100 from the Mineral Lease Account, \$4,284,500 from the Restricted Cigarette Tax Account, \$4,000,000 from the Restricted Tobacco Settlement Account, and \$34,500 from Transfers from the Commission on Criminal and Juvenile Justice. The budget detail for each individual institution is found in their respective Budget Briefs.

**Intent Language:** In the past, there have been several items of legislative intent language included in the various appropriations acts regarding higher education issues. During the 2005 General Session, there was an effort to reduce the amount of intent language, especially those items that were repeated year after year. As a result, there was no intent language that affected higher education included in the appropriations acts for FY 2006.

**LEGISLATIVE ACTION**

The Analyst recommends that the Subcommittee adopt a base budget for the Utah System of Higher Education. The total base budget is recommended at \$1,022,406,500; with the approved allocation of \$472,622,700 from the General Fund and \$194,373,000 from Income Tax funds.

The Analyst recommends that the Subcommittee develop a prioritization list of items for additional funding for FY 2007 and FY 2006 (Supplemental).

**BUDGET DETAIL TABLE**

Higher Education						
Sources of Finance	FY 2005 Actual	FY 2006 Appropriated	Changes	FY 2006 Revised	Changes	FY 2007* Base Budget
General Fund	452,027,700	472,622,700	0	472,622,700	0	472,622,700
General Fund, One-time	0	10,000	0	10,000	(10,000)	0
Income Tax	183,520,900	194,373,000	0	194,373,000	0	194,373,000
Income Tax, One-time	0	5,462,400	0	5,462,400	(5,462,400)	0
Federal Funds	5,501,345	4,205,400	0	4,205,400	0	4,205,400
Dedicated Credits Revenue	318,336,987	324,751,900	21,190,500	345,942,400	(5,817,600)	340,124,800
Dedicated Credits - Land Grant	1,040,435	1,058,500	0	1,058,500	0	1,058,500
Federal Mineral Lease	1,883,019	1,703,100	0	1,703,100	0	1,703,100
GFR - Cigarette Tax Rest	4,284,500	4,284,500	0	4,284,500	0	4,284,500
GFR - Prison Telephone Surcharge Account	0	100,000	0	100,000	(100,000)	0
GFR - Tobacco Settlement	4,000,000	4,000,000	0	4,000,000	0	4,000,000
Transfers	6,380,905	0	0	0	0	0
Transfers - Commission on Criminal and Juvenile J	34,500	34,500	0	34,500	0	34,500
Transfers - Interagency	590,776	0	0	0	0	0
Transfers - Within Agency	51,492	0	0	0	0	0
Beginning Nonlapsing	63,818,443	0	100,000	100,000	(100,000)	0
Closing Nonlapsing	(73,863,802)	0	0	0	0	0
<b>Total</b>	<b>\$967,607,200</b>	<b>\$1,012,606,000</b>	<b>\$21,290,500</b>	<b>\$1,033,896,500</b>	<b>(\$11,490,000)</b>	<b>\$1,022,406,500</b>
<b>Agencies</b>						
University of Utah	328,224,822	342,583,100	11,632,200	354,215,300	(3,875,200)	350,340,100
Utah State University	192,635,573	202,671,800	3,601,700	206,273,500	(3,955,000)	202,318,500
Weber State University	92,035,145	98,203,800	893,200	99,097,000	286,900	99,383,900
Southern Utah University	40,928,459	41,737,400	661,900	42,399,300	384,800	42,784,100
Snow College	22,598,018	22,663,500	232,500	22,896,000	45,600	22,941,600
Dixie State College	23,593,259	25,366,700	149,700	25,516,400	437,300	25,953,700
College of Eastern Utah	15,250,902	16,604,600	110,400	16,715,000	(194,700)	16,520,300
Utah Valley State College	87,587,195	96,945,000	1,612,700	98,557,700	279,800	98,837,500
Salt Lake Community College	93,857,271	92,302,600	1,921,300	94,223,900	225,900	94,449,800
Utah College of Applied Technology	48,060,194	49,916,700	474,900	50,391,600	(208,000)	50,183,600
State Board of Regents	22,836,362	23,610,800	0	23,610,800	(4,917,400)	18,693,400
<b>Total</b>	<b>\$967,607,200</b>	<b>\$1,012,606,000</b>	<b>\$21,290,500</b>	<b>\$1,033,896,500</b>	<b>(\$11,490,000)</b>	<b>\$1,022,406,500</b>
<b>Categories of Expenditure</b>						
Personal Services	752,834,798	757,004,700	80,844,720	837,849,420	2,547,880	840,397,300
In-State Travel	7,451,609	6,827,300	(1,986,260)	4,841,040	160	4,841,200
Current Expense	161,734,991	182,961,300	(29,136,765)	153,824,535	(12,263,335)	141,561,200
Capital Outlay	9,354,416	8,820,000	(1,376,695)	7,443,305	(5)	7,443,300
Other Charges/Pass Thru	36,231,386	56,992,700	(27,054,500)	29,938,200	(1,774,700)	28,163,500
<b>Total</b>	<b>\$967,607,200</b>	<b>\$1,012,606,000</b>	<b>\$21,290,500</b>	<b>\$1,033,896,500</b>	<b>(\$11,490,000)</b>	<b>\$1,022,406,500</b>
<b>Other Data</b>						
Budgeted FTE	13,720.0	13,707.6	(498.1)	13,209.5	0.0	13,209.5
Vehicles	1,988	1,933	(35)	1,898	0	1,898

\*Does not include amounts in excess of subcommittee's state fund allocation that may be recommended by the Fiscal Analyst.