

The
UNIVERSITY of
MISSOURI
SYSTEM



Fiscal Year **2007**

UNIVERSITY OF MISSOURI SYSTEM

OPERATING BUDGET

FISCAL YEAR 2007

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University of Missouri System FY 2007 Operating Budget

Introduction and Overview

Introduction

The University of Missouri System Operating Budget Book presents information on total sources and uses of the University's current funds. Sources of funds include estimated beginning balances and anticipated revenues. Uses of funds include expenditures, transfers, and planned ending balances. Current funds include resources of the University that are expendable for any purpose directly related to the primary missions of the University, i.e., instruction, research, and public service, as well as related support services. Current funds can be divided into restricted and unrestricted funds. Restricted funds are those that are restricted in use by the donor or supporting agency. Excluded from this document are loan funds, plant funds, endowment and similar funds, retirement and similar funds, and agency funds.

Context for Budget Planning

Budget planning and development for fiscal year 2007 was guided by the policy decisions and planning parameters of the Board of Curators and by the program decision items included in the FY 2007 Appropriations Request for Operations. An increase in tuition of 5.0% was approved for academic year 2007. Expenditure assumptions for planning included the following:

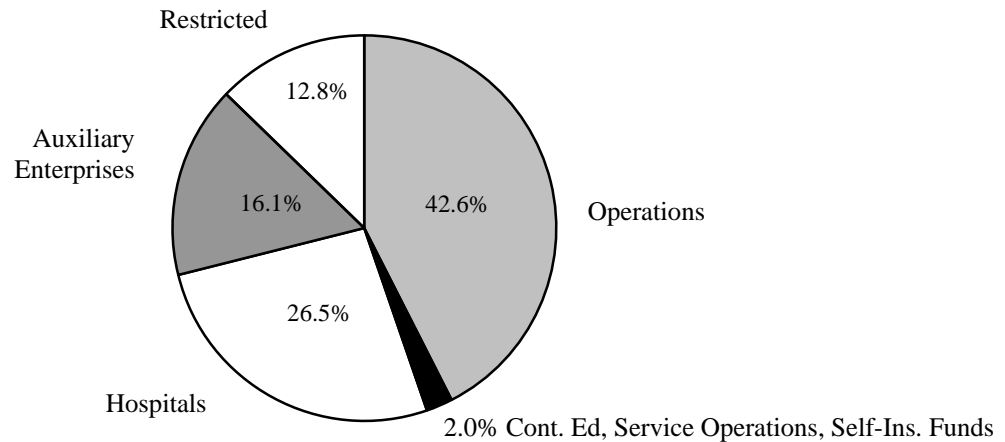
- x The salary and wage budget pool will increase by 2%.
- x The FY 2007 flat benefit rate for benefit-eligible salaries excluding FICA is 22.73% for the campuses and 25.67% for the hospital.
- x The E&E budget pool will remain relatively flat with the exception of fuel and utilities, insurance, and information technology.
- x Funds equal to 1.0% of the replacement cost of the physical plant will be budgeted for maintenance and repair.

The budgets reported in this document are based on the original detail budgets for the University as entered into the PeopleSoft general ledger financial system unc4param

FY 2007 Current Funds Budget Summary

For fiscal year 2007, the University of Missouri's current funds budget totals almost \$2.2 billion. Of the total current funds budget, 87.2% is unrestricted and 12.8% is restricted. The current funds budget is made up of the University's operations fund, as well as the operating budgets for the Hospitals, auxiliary enterprises, continuing education, service operations, self-insurance funds, and restricted funds.

Current Funds Revenue Budget



The operations fund is where the majority of the University's instructional and public service activities are budgeted and accounted for. The operations fund comprises approximately 42.6% of the institution's current funds budget. University Hospitals and Clinics contribute 26.5% of the current funds budget. Auxiliary enterprises are self-supporting activities whose services are provided primarily to individuals in the University community such as students, faculty, and staff, and may incidentally offer services to the public. They account for 16.1% of the current funds budget. Examples include residential life, bookstores, parking, and intercollegiate athletics. Service operations provide a specific type of service to departments or other organizational units within the University rather than to individuals. These activities are supported by internal charges to the using department. Examples include campus computing, mail operations, printing services, telephone services, and science instrument shops. The self-insurance funds budget includes medical benefits, dental benefits, educators' legal liability, medical malpractice, long-term disability, and auto and general liability. Restricted funds are comprised of grant and contract activities, as well as activities funded by endowment distributions, gifts, and restricted state appropriations.

The total FY 2007 current funds budget includes an estimated beginning balance of \$555.9 million and anticipated revenues of almost \$2.2 billion, for a total source of funds of \$2.7 billion. Planned expenditures of \$2.0 billion and transfers of \$123.3 million combine for a total planned use of funds of approximately \$2.2 billion. The FY 2007 current funds budget includes a planned decrease in ending balance of \$5.4 million.

The distribution of the total current funds budget by major type of fund is shown on the next page, in Table 1, for each campus, UM Extension, the Hospitals, and UM system units.

Table 1. Percentage Distribution of FY 2007 Current Funds Budgets by Type of Fund, by Campus

UMUM

Fischel Cancer Center, Columbia Regional Hospital, and the Missouri Rehabilitation Center. Not included in this category are funds generated from the University Physicians' clinical operations, which are part of the University of Missouri-Columbia Medical School's physicians' practice plan.

Sales and services of auxiliary enterprises totaling \$314.9 million, or 35.1% of the current funds sales and services budget, include revenues from essentially self-supporting activities that provide services and sales primarily to students, faculty, and staff. These include housing and dining halls, intercollegiate athletics, bookstores, parking operations, student unions, recreational facilities, the television station, University Physicians clinics, veterinary medicine clinics, and other miscellaneous activities.

Sales and services of educational activities, totaling \$39.7 million, include the operations of the dental and optometry clinics, as well as activities related to the UMKC medical residency program, Agricultural Experiment Station, Cooperative Extension, and other activities.

Gross tuition and fee revenues of \$539.8 million are the second largest source of revenue and contribute 23.2% of the gross current funds revenue budget. Scholarship allowances, or financial aid, reduce revenue from student fees to \$363.8 million or 16.9% of total net revenue, making it the third largest contributor of total net revenue. Tuition and fees of \$490.8 million are recorded in the operations fund. Student fees of \$33.3 million, related to continuing education, are recorded in a separate fund. The \$15.7 million in student fees in the auxiliary enterprises fund group are activity and facility fees primarily for student health, parking, athletics, and University Centers/Unions.

State appropriations, at \$439.9 million, comprise the third largest source of gross current funds revenue. However, once student fee discounts have been applied to gross fees, state appropriations becomes the second largest contributor of total net current funds revenues at 20.4%. State appropriations include \$400.6 million in the operations fund for the general mission of the University, and \$22.9 million for University Hospitals & Clinics. Restricted appropriations for the Missouri Institute of Mental Health, Missouri Kidney Program, the Missouri Research

for the St. Louis and Kansas City campuses. State appropriations is the largest contributor for UM Extension, the Rolla campus, UM System Administration, and University-Wide Resources. Sales & services of educational activities and auxiliary enterprises is the largest source of revenue for the Columbia campus and the Hospitals (Patient Services). State appropriations are the second largest source of funds for each of the campuses, except Rolla where net student fees are second.

Table 2. Percentage Distribution of FY 2007 Current Funds Budgeted Revenues by Major Source, by Campus

| UM | UM System | U-Wide | System |
|----|-----------|--------|--------|
|----|-----------|--------|--------|

Table 3 shows the percentage distribution of the FY 2007 current funds expenditure budget by object of expense for each campus, UM Extension, the Hospitals, and the system units.

Table 3. Percentage Distribution of FY 2007 Current Funds Expenditure Budgets by Object of Expense, by Campus

| | UMC | UM Extension | Hospital | UMKC | UMR | UMSL | UM System Admin. | U-Wide Resources | System Total |
|---|--------|-----------------|----------|--------|--------|--------|------------------------|---------------------|-----------------|
| Salaries & Wages | 55.4% | 63.6% | 36.7% | 57.0% | 55.3% | 53.5% | 44.1% | n/a | 50.5% |
| Employee Benefits | 14.1% | 19.0% | 10.2% | 15.3% | 14.0% | 14.4% | 13.1% | n/a | 13.4% |
| Total Compensation | 69.5% | 82.6% | 46.9% | 72.3% | 69.3% | 67.9% | 57.2% | n/a | 63.9% |
| Expense and Equipment | 22.1% | 15.9% | 41.4% | 21.7% | 24.0% | 25.4% | 50.5% | n/a | 27.9% |
| Capital Expenditures | 3.6% | 0.1% | 0.0% | 4.4% | 4.3% | 2.1% | 1.6% | n/a | 2.5% |
| Total Expenditures | 95.2% | 98.6% | 88.3% | 98.4% | 97.6% | 95.4% | 109.3% | n/a | 94.3% |
| Transfers | 4.8% | 1.4% | 11.7% | 1.6% | 2.4% | 4.6% | -9.3% | n/a | 5.7% |
| Total Expenditures & Transfers | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | n/a | 100.0% |

Note 1: University of Missouri Extension is a cooperative effort administered by the University of Missouri - Columbia

Note 2: University-Wide Resources expenditure percentages are omitted because Self Insurance Fund contributions are budgeted at a higher level than expenditures to increase reserve levels. This causes the percentage distributions to be distorted.

Table 5. FY 2007 Current Funds Budget by Type of Funds, University of Missouri - Consolidated

| | Operations | Continuing Education | Service Operations | Self Insurance Funds | Subtotal Unrestricted E & G | Auxiliaries & Hospital Operations | Total Unrestricted | Endowments, and State Appropriations | Restricted Grants and Contracts | Total Restricted | Total Current Funds |
|------------------------------|---------------|----------------------|--------------------|----------------------|-----------------------------|-----------------------------------|--------------------|--------------------------------------|---------------------------------|------------------|---------------------|
| BEGINNING BALANCE | \$165,890,074 | \$7,183,738 | \$6,447,902 | \$65,219,450 | \$244,741,164 | \$213,784,654 | \$458,525,818 | \$96,772,408 | \$640,000 | \$97,412,408 | \$555,938,226 |
| REVENUES | | | | | | | | | | | |
| Tuition and Fees | \$490,772,232 | \$33,250,372 | \$100,000 | - | \$524,122,604 | \$15,649,156 | \$539,771,760 | - | - | - | \$539,771,760 |
| Less: Scholarship Allowances | (113,575,935) | (388,000) | - | - | (113,963,935) | (8,744,187) | (122,708,122) | (\$17,810,176) | (\$35,500,000) | (\$53,310,176) | (176,018,298) |
| Net Student Fees | \$377,196,297 | \$32,862,372 | \$100,000 | - | \$410,158,669 | \$6,904,969 | \$417,063,638 | (\$17,810,176) | (\$35,500,000) | (\$53,310,176) | \$363,753,467 |
| Federal Appropriations | 14,909,587 | - | - | - | 14,909,587 | - | 14,909,587 | - | - | - | 14,909,587 |
| State Appropriations | 400,601,454 | - | - | - | 400,601,454 | 22,879,167 | 423,480,621 | 16,435,264 | - | 16,435,264 | 439,915,885 |
| Federal Grants and Contracts | - | - | - | - | - | - | - | - | 193,872,000 | 193,872,000 | 193,872,000 |
| State Grants | - | - | - | - | - | - | - | - | 39,978,800 | 39,978,800 | 39,978,800 |
| Other Grants & Contracts | - | - | - | - | - | - | - | - | 60,827,600 | 60,827,600 | 60,827,600 |
| Gift Income | 435,050 | 2,500 | - | - | 437,550 | 7,449,600 | 7,887,150 | 28,668,000 | 74,328,000 | 82,215,150 | 164,103,300 |

Table 9. FY 2007 Current Funds Budget by Type of Funds, University of Missouri - Kansas City

| | Operations | Continuing Education | Service Operations | Self Insurance Funds | Subtotal Unrestricted E & G | Auxiliaries & Hospital Operations | Total Unrestricted | Restricted Endowments, and State Appropriations | Restricted Grants and Contracts | Total Restricted | Total Current Funds |
|-------------------------------------|---------------|----------------------|--|----------------------|-----------------------------|-----------------------------------|--------------------|---|---------------------------------|------------------|---------------------|
| BEGINNING BALANCE | \$24,508,729 | \$29,446 | \$340,674 | - | \$24,878,849 | (\$606,171) | \$24,272,678 | \$24,553,725 | \$640,000 | \$25,193,725 | \$49,466,403 |
| REVENUES | | | | | | | | | | | |
| Tuition and Fees | \$113,546,545 | \$7,559,582 | \$100,000 | - | \$121,206,127 | \$3,994,330 | \$125,200,457 | - | - | - | \$125,200,457 |
| Less: Scholarship Allowances | (24,279,112) | (158,000) | - | - | (24,437,112) | (398,590) | (24,835,702) | (\$2,418,039) | (\$7,200,000) | (\$9,618,039) | (34,453,741) |
| Net Student Fees | \$89,267,433 | \$7,401,582 | \$100,000 | - | \$96,769,015 | \$3,595,740 | \$100,364,755 | (\$2,418,039) | (\$7,200,000) | (\$9,618,039) | \$90,746,716 |
| Federal Appropriations | - | - | - | - | - | - | - | - | - | - | - |
| State Appropriations | 77,563,709 | - | - | - | 77,563,709 | - | 77,563,709 | - | - | - | 77,563,709 |
| Federal Grants and Contracts | - | - | - | - | - | - | - | - | 28,992,000 | 28,992,000 | 28,992,000 |
| State Grants | - | - | - | - | - | - | - | - | 5,502,800 | 5,502,800 | 5,502,800 |
| Other Grants & Contracts | - | - | - | - | - | - | - | - | 13,028,600 | 13,028,600 | 13,028,600 |
| Gift Income | 183,050 | 2,500 | - | - | 185,550 | - | 185,550 | 8,538,491 | (5,500,000) | 8,538,491 | 8,724,041 |
| Recovery of F&A | 5,500,000 | - | - | - | 5,500,000 | - | 5,500,000 | - | - | - | - |
| Endowment and Investment Income | 480,000 | - | - | - | 480,000 | - | 480,000 | 6,833,206 | - | 6,833,206 | 7,313,206 |
| Sales & Services-Educ Act/Aux | 23,964,628 | 216,025 | 317,132 | - | 24,497,785 | 17,833,514 | 42,331,299 | - | - | - | 42,331,299 |
| Miscellaneous Income | 3,308,318 | 41,600 | 347,318 | - | 3,697,236 | 1,970,411 | 5,667,647 | 1,442,455 | - | 1,442,455 | 7,110,102 |
| TOTAL REVENUES | \$200,267,138 | \$7,661,707 | \$764,450 | - | \$208,693,295 | \$23,399,665 | \$232,092,960 | \$14,396,113 | \$34,823,400 | \$49,219,513 | \$281,312,473 |
| EXPENDITURES & TRANSFERS | | | | | | | | | | | |
| Salaries & Wages | \$124,583,016 | \$2,399,769 | \$4,259,862 | - | \$131,242,647 | \$8,751,547 | \$139,994,194 | \$6,402,598 | \$15,500,000 | \$21,902,598 | \$161,896,792 |
| Employee Benefits | 32,475,079 | 473,099 | 1,265,229 | - | 34,213,407 | 2,729,571 | 36,942,978 | 1,770,487 | 4,800,000 | 6,570,487 | 43,513,465 |
| Total Compensation | \$157,058,095 | \$2,872,868 | \$5,525,091 | - | \$165,456,054 | \$11,481,118 | \$176,937,172 | \$8,173,085 | \$20,300,000 | \$28,473,085 | \$205,410,257 |
| Expense and Equipment | \$35,589,504 | \$1,600,010 | \$4,929,321 | - | \$42,118,835 | \$8,852,391 | \$50,971,226 | \$8,352,346 | \$12,523,400 | \$20,875,746 | \$71,846,972 |
| Other Operating Expense | 8,332,868 | 5,880 | 531,950 | - | 8,870,698 | 285,000 | 9,155,698 | 942,701 | 2,400,000 | 3,342,701 | 12,498,399 |
| Capital Expenditures | (360,853) | (10,000) | (9,803,517) | - | (10,174,370) | (99,780) | (10,274,150) | (22,500) | - | (22,500) | (10,296,650) |
| Internal Sales | \$157,1152 | 1.e B2.393 0 Td (| struc00)2--6)9157-11,33328801,481,114.4,403T2914771221 7e BeT1 1 T4872,862 | - | | | | | | | |

Table 12. FY 2007 Current Funds Budget by Type of Funds, University of Missouri - System Administration

| | Operations | Continuing Education | Service Operations | Self Insurance Funds | Subtotal Unrestricted E & G | Auxiliaries & Hospital Operations | Total Unrestricted | Restricted Appropriations | Restricted Grants and Contracts | Total Restricted | Total Current Funds | Restricted Expendable Gifts, | |
|---|---------------|----------------------|--------------------|----------------------|-----------------------------|-----------------------------------|--------------------|---------------------------|---------------------------------|------------------|---------------------|------------------------------|------------|
| | | | | | | | | | | | | Endowments and State | Restricted |
| BEGINNING BALANCE | \$20,318,278 | - | \$55,911 | - | \$20,374,189 | \$1,000 | \$20,375,189 | \$873,739 | - | \$873,739 | \$21,248,927 | | |
| REVENUES | | | | | | | | | | | | | |
| Tuition and Fees | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Less: Scholarship Allowances | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Student Fees | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Federal Appropriations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State Appropriations | \$17,353,638 | - | - | - | \$17,353,638 | - | \$17,353,638 | \$10,334,974 | - | \$10,334,974 | \$27,688,612 | | |
| Federal Grants and Contracts | - | - | - | - | - | - | - | - | - | - | - | | |
| State Grants | - | - | - | - | - | - | - | - | \$3,146,000 | \$3,146,000 | 3,146,000 | | |
| Other Grants & Contracts | - | - | - | - | - | - | - | - | - | - | - | | |
| Gift Income | 200 | - | - | - | 200 | - | 200 | 129,710 | - | 129,710 | 129,910 | | |
| Recovery of F&A | 139,274 | - | - | - | 139,274 | - | 139,274 | (139,274) | - | (139,274) | - | | |
| Endowment and Investment Income | 9,368,000 | - | - | - | 9,368,000 | - | 9,368,000 | 99,512 | - | 99,512 | 9,467,512 | | |
| Sales & Services-Educ Act/Aux | 1,160,902 | - | - | - | 1,160,902 | - | 1,160,902 | - | - | - | 1,160,902 | | |
| Miscellaneous Income | 14,097,579 | - | \$725,400 | - | 14,822,979 | \$1,849,524 | 16,672,503 | 62,000 | 2,274 | 64,274 | 16,736,777 | | |
| TOTAL REVENUES | \$42,119,594 | - | \$725,400 | - | \$42,844,994 | \$1,849,524 | \$44,694,518 | \$10,626,196 | \$3,009,000 | \$13,635,196 | \$58,329,714 | | |
| EXPENDITURES & TRANSFERS | | | | | | | | | | | | | |
| Salaries & Wages | \$25,450,613 | - | \$5,000 | - | \$25,455,613 | \$1,040,707 | \$26,496,320 | \$74,660 | \$121,500 | \$196,160 | \$26,692,480 | | |
| Employee Benefits | 7,584,516 | - | 380 | - | 7,584,896 | 286,168 | 7,871,064 | 10,966 | 37,500 | 48,466 | 7,919,530 | | |
| Total Compensation | \$33,035,129 | - | \$5,380 | - | \$33,040,509 | \$1,326,875 | \$34,367,384 | \$85,626 | \$159,000 | \$244,626 | \$34,612,010 | | |
| Expense and Equipment | - | - | - | - | - | - | - | - | - | - | - | | |
| Other Operating Expense | \$18,593,359 | - | \$522,070 | - | \$19,115,429 | \$1,093,913 | \$20,209,342 | \$9,932,022 | \$2,850,000 | \$12,782,022 | \$32,991,364 | | |
| Capital Expenditures | 362,363 | - | 142,500 | - | 504,863 | - | 504,863 | 481,360 | - | 481,360 | 986,223 | | |
| Internal Sales | (2,256,018) | - | (138,930) | - | (2,394,948) | - | (2,394,948) | - | - | - | (2,394,948) | | |
| Employer & Employee Contributions | - | - | - | - | - | - | - | - | - | - | - | | |
| Net Expense and Equipment Expenditures | \$16,699,704 | - | \$525,640 | - | \$17,225,344 | \$1,093,913 | \$18,319,257 | \$10,413,382 | \$2,850,000 | \$13,263,382 | \$31,582,639 | | |
| TOTAL EXPENDITURES | \$49,734,834 | - | \$531,020 | - | \$50,265,854 | \$2,420,788 | \$52,686,642 | \$10,499,008 | \$3,009,000 | \$13,508,008 | \$66,194,650 | | |
| Internal Transfers | (\$6,087,914) | - | (\$196,670) | - | (\$6,284,584) | (\$640,172) | (\$6,924,756) | \$204,000 | - | \$204,000 | (\$6,720,756) | | |
| Mandatory Transfers | - | - | - | - | - | - | - | - | - | - | - | | |
| Non-Mandatory Transfers | 798,495 | - | 286,808 | - | 1,085,303 | 19,000 | 1,104,303 | (6,250) | - | (6,250) | 1,098,053 | | |
| TOTAL EXPENDITURES AND TRANSFERS | \$44,445,415 | - | \$621,158 | - | \$45,066,573 | \$1,799,616 | \$46,866,189 | \$10,696,758 | \$3,009,000 | \$13,705,758 | \$60,571,947 | | |
| ENDING BALANCE | \$17,992,457 | - | \$160,153 | - | \$18,152,610 | \$50,908 | \$18,203,518 | \$803,177 | - | \$803,177 | \$19,006,694 | | |
| Expenditures by Program Classification | | | | | | | | | | | | | |
| Instruction | - | - | - | - | - | - | - | - | - | - | - | | |
| Research | - | - | - | - | - | - | - | - | \$108,300 | \$108,300 | \$108,300 | | |
| Public Service | \$11,325,386 | - | - | - | \$11,325,386 | - | \$11,325,386 | \$388,000 | 700 | \$388,700 | 388,700 | | |
| Academic Support | 13,370,704 | - | - | - | 13,370,704 | \$2,420,788 | 15,791,492 | 9,954,982 | 2,900,000 | 12,854,982 | 24,180,368 | | |
| Student Services | 2,286,839 | - | - | - | 2,286,839 | - | 2,286,839 | 93,026 | - | 93,026 | 15,884,518 | | |
| Institutional Support | 21,651,745 | - | \$531,020 | - | 22,182,765 | - | 22,182,765 | 63,000 | - | 63,000 | 22,245,765 | | |
| Operation & Maintenance | 1,095,160 | - | - | - | 1,095,160 | - | 1,095,160 | - | - | - | 1,095,160 | | |
| Scholarship & Fellowships | 5,000 | - | - | - | 5,000 | - | 5,000 | - | - | - | 5,000 | | |
| Auxiliaries | - | - | - | - | - | - | - | - | - | - | - | | |
| Hospital | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Expenditures by Program Classification | \$49,734,834 | - | \$531,020 | - | \$50,265,854 | \$2,420,788 | \$52,686,642 | \$10,499,008 | \$3,009,000 | \$13,508,008 | \$66,194,650 | | |

Note: Columns may not add due to rounding.

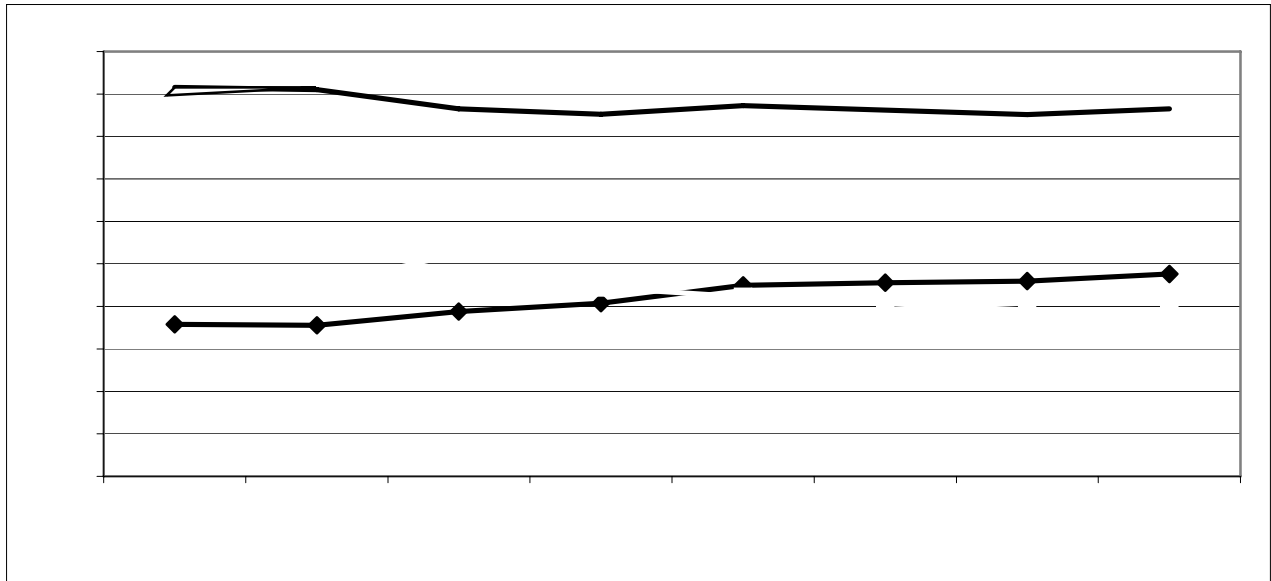
Table 13. FY 2007 Current Funds Budget by Type of Funds, University of Missouri - University-wide Resources

| | Operations | Continuing Education | Service Operations | Self Insurance Funds | Subtotal Unrestricted E & G | Auxiliaries & Hospital Operations | Total Unrestricted | Restricted Expendable Gifts, Endowments, and State Appropriations | Restricted Grants and Contracts | Total Restricted | Total Current Funds |
|---|---------------|----------------------|--------------------|----------------------|-----------------------------|-----------------------------------|--------------------|---|---------------------------------|------------------|---------------------|
| BEGINNING BALANCE | (\$7,900,000) | - | - | \$65,219,450 | \$57,319,450 | - | \$57,319,450 | \$3,819 | - | \$3,819 | \$57,323,269 |
| REVENUES | | | | | | | | | | | |
| Tuition and Fees | - | - | - | - | - | - | - | - | - | - | - |
| Less: Scholarship Allowances | - | - | - | - | - | - | - | (\$3,000) | - | (\$3,000) | (\$3,000) |
| Net Student Fees | - | - | - | - | - | - | - | (\$3,000) | - | (\$3,000) | (\$3,000) |
| Federal Appropriations | - | - | - | - | - | - | - | - | - | - | - |
| State Appropriations | \$5,135,253 | - | - | - | \$5,135,253 | - | \$5,135,253 | - | - | - | 5,135,253 |
| Federal Grants and Contracts | - | - | - | - | - | - | - | - | - | - | - |
| State Grants | - | - | - | - | - | - | - | - | - | - | - |
| Other Grants & Contracts | - | - | - | - | - | - | - | - | - | - | - |
| Gift Income | - | - | - | - | - | - | - | - | - | - | - |
| Recovery of F&A | - | - | - | - | - | - | - | - | - | - | - |
| Endowment and Investment Income | 2,100,000 | - | - | \$5,137,241 | 7,237,241 | - | 7,237,241 | (4,912,053) | - | (4,912,053) | 2,325,188 |
| Sales & Services-Educ Act/Aux | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous Income | - | - | - | 5,000 | 5,000 | - | 5,000 | - | - | - | 5,000 |
| TOTAL REVENUES | \$7,235,253 | - | - | \$5,142,241 | \$12,377,494 | - | \$12,377,494 | (\$4,915,053) | - | (\$4,915,053) | \$7,462,441 |
| EXPENDITURES & TRANSFERS | | | | | | | | | | | |
| Salaries & Wages | \$76,375 | - | - | \$470,858 | \$547,233 | - | \$547,233 | - | - | - | \$547,233 |
| Employee Benefits | 13,650 | - | - | 138,654 | 152,304 | - | 152,304 | - | - | - | 152,304 |
| Total Compensation | \$90,025 | - | - | \$609,512 | \$699,537 | - | \$699,537 | - | - | - | \$699,537 |
| Expense and Equipment | - | - | - | - | - | - | - | - | - | - | - |
| Other Operating Expense | \$30,000 | - | - | \$175,542,459 | \$175,572,459 | - | \$175,572,459 | - | - | - | \$175,572,459 |
| Capital Expenditures | - | - | - | - | - | - | - | - | - | - | - |
| Internal Sales | - | - | - | - | - | - | - | - | - | - | - |
| Employer & Employee Contributions | - | - | - | (183,870,214) | (183,870,214) | - | (183,870,214) | - | - | - | (183,870,214) |
| Net Expense and Equipment Expenditures | \$30,000 | - | - | (\$8,327,755) | (\$8,297,755) | - | (\$8,297,755) | - | - | - | (\$8,297,755) |
| TOTAL EXPENDITURES | \$120,025 | - | - | (\$7,718,243) | (\$7,598,218) | - | (\$7,598,218) | - | - | - | (\$7,598,218) |
| Internal Transfers | \$6,915,253 | - | - | \$38,000 | \$6,953,253 | - | \$6,953,253 | (4,915,253) | - | (4,915,253) | \$2,038,000 |
| Mandatory Transfers | - | - | - | - | - | - | - | - | - | - | - |
| Non-Mandatory Transfers | 220,000 | - | - | - | 220,000 | - | 220,000 | - | - | - | 220,000 |
| TOTAL EXPENDITURES AND TRANSFERS | \$7,255,278 | - | - | (\$7,680,243) | (\$424,965) | - | (\$424,965) | (4,915,253) | - | (4,915,253) | (\$5,340,218) |
| ENDING BALANCE | (\$7,920,025) | - | - | \$78,041,934 | \$70,121,909 | - | \$70,121,909 | \$4,019 | - | \$4,019 | \$70,125,928 |
| Expenditures by Program Classification | | | | | | | | | | | |
| Instruction | - | - | - | - | - | - | - | - | - | - | - |
| Research | - | - | - | - | - | - | - | - | - | - | - |
| Public Service | - | - | - | - | - | - | - | - | - | - | - |
| Academic Support | \$120,025 | - | - | - | \$120,025 | - | \$120,025 | - | - | - | \$120,025 |

University of Missouri System FY 2007 Operations Fund Budget Summary

The operations fund is where the majority of the University's instructional and public services activities are budgeted and accounted for. The operations fund comprises approximately 42.6% of the University's current funds budget. State appropriations are recorded here, with the exception of those appropriations that are line itemed for the University Hospitals and the other Curators' programs. The majority of student fees are also recorded in the operations fund. State appropriations and tuition and fees are the primary sources of revenue in the operations fund. Historically these two sources of funds accounted for over 91% of operations fund revenues, before scholarship allowances are applied. However, in recent years, they have dropped to about 86% of gross operations fund revenues. Of the FY 2007 budgeted gross operations fund revenues, 47.6% comes from tuition and fees before student aid and 38.9% comes from state appropriations.

Gross Tuition and Fees and State Appropriations



amount of \$400.6 million, is the largest source of net revenue at 43.7%. Together, they fund 84.8% of the operations fund budget. Table 14, displays the FY 2007 operations fund budget by source of funds and expenditure category along with the revenue contribution and the expense distribution percentage.

| | UM System Total | Percent Distribution |
|-----------------------------------|----------------------------|---------------------------------|
| BUDGETED BEGINNING BALANCE | \$165,890,074 | |
| REVENUES | | |
| Gross Tuition and Fees | \$490,772,232 | |
| Less: Scholarship Allowances | (113,575,935) | |
| Net Tuition and Fees | \$377,196,297 | 41.1% |
| Federal Appropriations | 14,909,587 | 1.6% |

Table 15. Percentage Distribution of FY 2007 Operations Fund Budgeted Revenues by Major Source, by Campus

| | UM | | | | | UM | U-Wide | System |
|-----------------------------------|--------|-----------|--------|--------|--------|---------------|-----------|--------|
| | UMC | Extension | UMKC | UMR | UMSL | System Admin. | Resources | Total |
| Net Tuition and Fees | 44.7% | 0.0% | 44.6% | 39.4% | 54.0% | 0.0% | 0.0% | 41.1% |
| Federal Appropriations | 1.2% | 25.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 1.6% |
| State Appropriations | 42.0% | 68.1% | 38.7% | 51.8% | 43.2% | 41.2% | 71.0% | 43.7% |
| Gift Income | 0.0% | 0.0% | 0.1% | 0.2% | 0.0% | 0.0% | 0.0% | 0.0% |
| Recovery of F&A | 6.7% | 2.2% | 2.8% | 6.9% | 1.7% | 0.3% | 0.0% | 4.7% |
| Endowment & Investment Income | 0.3% | 0.0% | 0.2% | 0.2% | 0.1% | 22.2% | 29.0% | 1.5% |
| Sales & Services-Educ. Activities | 2.9% | 1.6% | 12.0% | 0.3% | 0.4% | 2.8% | 0.0% | 4.2% |
| Miscellaneous Income | 2.2% | 2.2% | 1.6% | 1.2% | 0.6% | 33.5% | 0.0% | 3.2% |
| Total Revenues | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

Note: University of Missouri Extension is a cooperative effort administered by the University of Missouri - Columbia

Table 16 displays the percentage distribution of the operations fund expenditure budgets by object of expense by campus for FY 2007. Compensation accounts for the majority of the

FY 2007 Other Curators' Programs Budget Summary

University of Missouri System
Operating Budget
Fiscal Year 2007

Appendix

Table A1. FY2007, Operations Fund, Original Expenditure Budget, University of Missouri - Columbia, by Administrative Unit and Major

| College/School/Division | Salaries & Wages | Employee Benefits | Other Operating Expenses | Capital Expenditures | Total Expenditures | Internal Transfers | Mandatory & Non-Mandatory Transfers | Total Expenditures & Transfers |
|---------------------------|------------------|-------------------|--------------------------|----------------------|--------------------|--------------------|-------------------------------------|--------------------------------|
| Chancellor | \$1,087,382 | \$317,594 | \$260,975 | - | \$1,665,951 | \$1,500,000 | - | \$3,165,951 |
| University Affairs | \$1,670,434 | \$398,718 | \$1,091,672 | \$5,001 | \$3,165,825 | - | - | \$3,165,825 |
| Intercollegiate Athletics | \$725,842 | \$207,958 | (\$212,517) | - | \$721,283 | (\$352,901) | - | \$368,382 |
| Campus Budget | \$193,889 | \$59,500 | \$3,500 | - | \$256,889 | - | - | \$256,889 |
| Administrative Services | \$7,004,571 | \$1,818,512 | \$802,795 | - | \$9,625,878 | \$574,000 | \$9,000 | \$10,208,878 |
| Campus Facilities | 9,577,192 | | | | | | | |

Table A2. FY2007 Operations Fund, Original Expenditure Budget, University of Missouri Extension by Administrative Unit and Major Object of Expense

| College/School/Division | Salaries & Wages | Employee Benefits | Other Operating Expenses | Capital Expenditures | Total Expenditures | Internal Transfers | Mandatory & Non-Mandatory Transfers | Total Expenditures & Transfers |
|-----------------------------------|---------------------|--------------------|--------------------------|----------------------|---------------------|--------------------|-------------------------------------|--------------------------------|
| VP for Outreach & Extension | | | | | | | | |
| Agriculture & Natural Res | \$9,835,448 | \$2,774,212 | \$743,543 | \$27,000 | \$13,380,203 | (\$90,094) | - | \$13,290,109 |
| Business & Industry | 1,327,039 | 400,767 | 69,542 | - | 1,797,348 | (40,000) | - | 1,757,348 |
| Human Environmental Sciences | 4,645,493 | 1,589,412 | 445,661 | - | 6,680,566 | (97,991) | - | 6,582,575 |
| Youth | 3,486,629 | 1,029,353 | 84,686 | - | 4,600,668 | (155,737) | - | 4,444,931 |
| Community Development | 1,550,934 | 463,492 | 753,452 | - | 2,767,878 | (123,533) | - | 2,644,345 |
| Health | 64,763 | 18,937 | 3,007 | - | 86,707 | - | - | 86,707 |
| Vet Med | 278,197 | 74,171 | 39,479 | - | 391,847 | (187,367) | - | 204,480 |
| Outreach Development Fund | - | - | 10,000 | - | 10,000 | 1,037,069 | - | 1,047,069 |
| Administration | 1,734,315 | 523,764 | 67,308 | - | 2,325,387 | - | - | 2,325,387 |
| Program Support | 3,156,834 | 926,243 | 2,758,292 | - | 6,841,369 | 381,823 | - | 7,223,192 |
| Total for VP Outreach & Extension | <u>\$26,079,652</u> | <u>\$7,800,351</u> | <u>\$4,974,970</u> | <u>\$27,000</u> | <u>\$38,881,973</u> | <u>\$724,170</u> | <u>-</u> | <u>\$39,606,143</u> |

Note: Columns may not add due to rounding.

| College/School/Division | Salaries & Wages | Employee Benefits | Other Operating Expense | Capital Expenditures | Total Expenditures | Internal Transfers | Mandatory & Non-Mandatory Transfers | Total Expenditures & Transfers |
|---------------------------------|------------------|-------------------|-------------------------|----------------------|--------------------|--------------------|-------------------------------------|--------------------------------|
| Chancellor | | | | | | | | |
| Chancellor | \$740,413 | \$315,026 | \$305,723 | \$1,000 | \$1,362,162 | (\$70,359) | - | \$1,291,803 |
| Assoc VC of Public Affairs | | | | | | | | |
| Public Affairs | \$1,073,167 | \$330,519 | \$493,589 | - | \$1,897,275 | (\$272,136) | - | \$1,625,139 |
| Vice Chancellor Student Affairs | | | | | | | | |
| Vice Chancellor Student Affairs | \$5,470,494 | \$1,489,065 | \$2,184,755 | - | \$9,144,314 | \$99,208 | - | \$9,243,522 |
| VC Administrative Affairs | | | | | | | | |
| VC Administration & Finance | \$9,079,998 | \$2,754,817 | \$13,205,705 | \$4,736,813 | \$29,777,333 | (\$737,247) | - | \$29,040,086 |
| Campus Wide | | | | | | | | |
| Campus Accounts | - | - | (\$371,184) | - | (\$371,184) | \$3,201,752 | (\$106,600) | \$2,723,968 |
| VC Academic Affairs | | | | | | | | |
| School of Computing & Engr. | \$4,139,122 | \$1,125,115 | \$484,679 | - | \$5,748,916 | - | - | \$5,748,916 |
| Information Services | 4,120,415 | 1,175,357 | 1,807,500 | \$370,000 | 7,473,272 | \$35,000 | - | 7,508,272 |
| VC Academic Affairs | 1,861,399 | 553,804 | 1,005,362 | - | 3,420,565 | 51,323 | - | 3,471,888 |
| College of Arts & Sciences | 18,295,058 | 4,629,445 | 1,989,792 | 70,500 | 24,984,795 | (2,119,510) | - | 22,865,285 |
| School of Biological Sciences | 4,156,786 | 1,105,381 | 1,062,420 | 50,000 | 6,374,587 | - | - | 6,374,587 |
| School of Business & Pub Admin. | 5,546,016 | 1,566,572 | 911,113 | - | 8,023,701 | - | - | 8,023,701 |
| Conservatory of Music | 3,938,124 | 1,077,903 | 484,040 | - | 5,500,067 | - | - | 5,500,067 |
| School of Dentistry | 13,272,201 | 3,995,144 | 3,251,890 | 135,000 | 20,654,235 | - | - | 20,654,235 |
| School of Education | 4,159,010 | 1,140,604 | 445,454 | 20,000 | 5,765,068 | (51,323) | - | 5,713,745 |
| Graduate Faculties & Research | 677,735 | 175,516 | 235,448 | - | 1,088,699 | 177,948 | - | 1,266,647 |
| School of Law | 5,364,644 | 1,612,549 | 642,674 | 425,500 | 8,045,367 | (16,400) | - | 8,028,967 |
| Libraries | 3,234,184 | 886,567 | 676,260 | 2,121,818 | 6,918,829 | - | - | 6,918,829 |
| School of Medicine | 26,553,902 | 4,847,965 | 3,622,715 | 121,000 | 35,145,582 | - | - | 35,145,582 |
| School of Nursing | 3,380,700 | 966,538 | 845,675 | 211,237 | 5,404,150 | - | - | 5,404,150 |
| School of Pharmacy | 4,701,249 | 1,379,775 | 780,591 | 20,000 | 6,881,615 | - | - | 6,881,615 |

-28.492 0 Td (35,145,582)Tj /TT0 1 Tf 10.9

| College/School/Division | Salaries & Wages | Employee Benefits | Other Operating Expenses | Capital Expenditures | Total Expenditures | Internal Transfers | Mandatory & Non-Mandatory Transfers | Total Expenditures & Transfers |
|---------------------------------------|------------------|-------------------|--------------------------|----------------------|--------------------|--------------------|---|--------------------------------|
| Provost | | | | | | | | |
| Info Access & Tech Services | \$4,008,152 | \$1,158,705 | \$1,923,938 | \$1,590,991 | \$8,681,786 | \$35,000 | - | \$8,716,786 |
| Undergrad & Grad Studies | 353,280 | 107,288 | 214,796 | - | 675,364 | 18,742 | - | 694,106 |
| School of Management & Info Systems | 3,154,831 | 844,516 | 1,058,297 | - | 5,057,644 | (6,685) | - | 5,050,959 |
| School of Extended Learning | 1,246,905 | 359,768 | 806,145 | - | - | - | - | - |
| School of Extended Learning in person | | | | | | | | |
| | | | | | | | \$ J 6 /9(675,364)Tj -127.93 .85(\$67)613, | |

| College/School/Division | Salaries & Wages | Employee Benefits | Other Operating Expenses | Capital Expenditures | Total Expenditures | Internal Transfers | Mandatory & Non-Mandatory Transfers | Total Expenditures & Transfers |
|--------------------------------------|------------------|-------------------|--------------------------|----------------------|--------------------|--------------------|-------------------------------------|--------------------------------|
| VC for Academic Affairs | | | | | | | | |
| College of Fine Arts & Communication | \$4,019,894 | \$1,050,294 | \$662,553 | \$500 | \$5,733,241 | - | - | \$5,733,241 |
| College of Arts & Sciences | 18,247,792 | 4,598,603 | 1,390,485 | 160,000 | 24,396,880 | - | - | 24,396,880 |
| College of Business Administration | 6,600,093 | 1,825,880 | 422,000 | - | 8,847,973 | - | - | 8,847,973 |
| College of Education | 6,885,097 | 1,837,256 | 483,430 | 43,500 | 9,249,283 | (\$1,250,334) | - | 7,998,949 |
| Graduate School | 750,423 | 219,171 | 176,075 | - | 1,145,669 | (3,500) | - | 1,142,169 |
| Extension Division | 1,618,046 | 449,395 | 271,207 | - | 2,338,648 | (286,990) | - | 2,051,658 |
| Libraries | 2,080,608 | 595,937 | 187,502 | 1,900,000 | 4,764,047 | - | - | 4,764,047 |
| College of Optometry | 3,302,000 | 986,025 | 715,775 | 155,000 | 5,158,800 | 30,000 | - | 5,188,800 |
| VC Academic Affairs | 2,022,422 | 602,661 | 73,198 | - | 2,698,281 | 362,000 | - | 3,060,281 |
| Vice Provost Student Affairs | 3,775,716 | 1,028,654 | 1,727,558 | - | 6,531,928 | - | - | 6,531,928 |
| College of Nursing | 4,172,322 | 1,138,672 | 1,355,747 | - | 6,666,741 | - | - | 6,666,741 |
| Honors College | 678,112 | 156,413 | 67,800 | - | 902,325 | - | - | 902,325 |
| Center for International Studies | 1,047,121 | 280,740 | 382,600 | - | 1,710,461 | (142,521) | - | 1,567,940 |
| Center for Academic Development | 621,961 | 137,790 | 83,000 | - | 842,751 | (20,000) | - | 822,751 |
| Center for the Humanities | 64,566 | 19,615 | 20,217 | - | 104,398 | - | - | 104,398 |
| UMSL/Washington Univ. Engineering | 161,632 | 48,919 | 2,285,760 | - | 2,496,311 | - | - | 2,496,311 |
| VP Research | 1,286,120 | 371,924 | 1,139,682 | 100,000 | 2,897,726 | - | - | 2,897,726 |

| College/School/Division | Salaries & Wages | Employee Benefits | Other Operating Expenses | Capital Expenditures | Total Expenditures | Internal Transfers | Mandatory & Non-Mandatory Transfers | Total Expenditures & Transfers |
|------------------------------------|------------------|-------------------|--------------------------|----------------------|--------------------|--------------------|-------------------------------------|--------------------------------|
| VP Finance & Administration | | | | | | | | |
| VP Finance & Administration | \$390,000 | \$107,700 | \$279,895 | - | \$777,595 | - | - | \$777,595 |
| Internal Auditing | - | - | 943,972 | - | 943,972 | - | - | 943,972 |
| Controller | 1,398,000 | 419,366 | 349,853 | - | 2,167,219 | (\$191,916) | - | 1,975,303 |
| Planning & Budget | 719,044 | 214,431 | 41,438 | - | 974,913 | - | - | 974,913 |
| Management Services | 3,159,834 | 920,353 | 1,208,374 | \$1,000 | 5,289,561 | - | \$95,162 | 5,384,723 |
| Treasurer's Office | 566,100 | 171,994 | (528,708) | - | 209,386 | - | - | 209,386 |
| Total VP Finance & Admin. | \$6,232,978 | \$1,833,844 | \$2,294,824 | \$1,000 | \$10,362,646 | (\$191,916) | \$95,162 | \$10,265,892 |
| Campus Wide Departments | | | | | | | | |
| Campus Wide Departments | - | - | (\$3,235,101) | - | (\$3,235,101) | \$2,529,764 | - | (\$705,337) |
| General Counsel | | | | | | | | |
| General Counsel | \$1,076,352 | \$293,446 | \$446,995 | - | \$1,816,793 | (\$50,000) | - | \$1,766,793 |
| VP Academic Affairs | | | | | | | | |
| Academic Affairs | \$1,858,987 | \$576,535 | \$1,989,818 | - | \$4,425,340 | \$481,420 | - | \$4,906,760 |
| President | | | | | | | | |
| President | \$1,259,100 | \$364,790 | \$617,062 | \$10,000 | \$2,250,952 | (\$215,140) | - | \$2,035,812 |
| Board of Curators | | | | | | | | |
| Board of Curators | \$140,668 | \$46,015 | \$245,730 | - | \$432,413 | (\$137,000) | - | \$295,413 |
| Government Relations | | | | | | | | |
| Government Relations | \$789,515 | \$230,894 | \$587,990 | - | \$1,608,399 | (\$507,000) | - | \$1,101,399 |
| Human Resources | | | | | | | | |
| Human Resources | \$973,032 | \$277,999 | \$387,726 | - | \$1,638,757 | - | - | \$1,638,757 |
| Information Systems | | | | | | | | |
| Information Systems | \$12,346,320 | \$3,747,508 | \$12,428,497 | \$341,363 | \$28,863,688 | (\$8,398,042) | \$703,333 | \$21,168,979 |
| VP Research & Economic Development | | | | | | | | |
| Research & Economic Development | \$773,661 | \$213,485 | \$573,800 | \$10,000 | \$1,570,946 | \$400,000 | - | \$1,970,946 |
| Total Expenditures and Transfers | \$25,450,613 | \$7,584,516 | \$16,337,341 | \$362,363 | \$49,734,834 | (\$6,087,914) | \$798,495 | \$44,445,415 |

Note: Columns may not add due to rounding.

| Salaries & Wages | Employee Benefits | Other Operating Expenses | Capital Expenditures | Total Expenditures | Internal Transfers | Mandatory and Non-Mandatory |
|------------------|-------------------|--------------------------|----------------------|--------------------|--------------------|-----------------------------|
| | | | | | | M10352401(\$1,970,946) |

Table A8. FY2007 Operations Fund, Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - Consolidated

| | Salaries & Wages | Employee Benefits | Other Operating Expenses | Capital Expenditures | Total Expenditures | Internal Transfers | | Total Expenditures & Transfers |
|------------------------------------|----------------------|---------------------|--------------------------|----------------------|----------------------|----------------------|--------------------|--------------------------------|
| INSTRUCTION | | | | | | | | |
| General Academic Instruction | \$303,560,083 | \$80,749,141 | \$18,331,023 | \$4,923,988 | \$407,564,231 | (\$3,642,986) | (\$239,890) | \$403,681,356 |
| Community Education | 996,731 | 285,487 | 976,109 | 21,000 | 2,279,327 | 1,175,442 | 24,609 | 3,479,378 |
| Off Campus Instruction | 695,880 | 187,165 | 423,574 | - | 1,306,619 | (669,994) | - | 636,625 |
| TOTAL INSTRUCTION | \$305,252,694 | \$81,221,793 | \$19,730,706 | \$4,944,988 | \$411,150,177 | (\$3,137,538) | (\$215,281) | \$407,797,359 |
| RESEARCH | | | | | | | | |
| Institutes & Research Centers | \$17,574,207 | \$4,411,882 | \$5,295,427 | \$2,958,808 | \$30,240,317 | \$1,687,611 | \$244,726 | \$32,172,654 |
| Individual or Project Research | 19,257,440 | 4,804,848 | 8,483,044 | 4,549,005 | 37,094,337 | (1,086,193) | - | 36,008,144 |
| TOTAL RESEARCH | \$36,831,647 | \$9,216,730 | \$13,778,471 | \$7,507,806 | \$67,334,654 | \$601,418 | \$244,726 | \$68,180,798 |
| PUBLIC SERVICE | | | | | | | | |
| Community Services | \$18,162,988 | \$5,021,333 | \$8,552,901 | \$160,684 | \$31,897,906 | (\$1,417,489) | - | \$30,480,417 |
| Cooperative Extension Services | 26,432,902 | 7,893,662 | 5,321,997 | 27,000 | 39,675,561 | 16,444 | - | 39,692,005 |
| TOTAL PUBLIC SERVICE | \$44,595,890 | \$12,914,995 | \$13,874,898 | \$187,684 | \$71,573,467 | (\$1,401,045) | - | \$70,172,422 |
| ACADEMIC SUPPORT | | | | | | | | |
| Libraries | \$14,250,623 | \$3,932,809 | \$6,937,005 | \$10,596,285 | \$35,716,722 | (\$532,742) | \$160,000 | \$35,343,980 |
| Museum & Galleries | 565,551 | 14,827 | 67,263 | - | 647,641 | - | - | 647,641 |
| Education Media Services | 3,579,788 | 1,056,945 | 2,346,807 | 75,000 | 7,058,540 | (355,502) | 18,000 | 6,721,038 |
| Ancillary Support | 12,706,671 | 3,568,772 | 6,288,535 | 501,400 | 23,065,378 | 1,870,368 | 143,333 | 25,079,079 |
| Acad Admin & Personnel Development | 31,886,620 | 8,790,796 | 10,676,814 | 318,837 | 51,673,066 | (540,657) | 545,000 | 51,677,409 |
| TOTAL ACADEMIC SUPPORT | \$62,989,253 | \$17,364,149 | \$26,316,423 | \$11,491,522 | \$118,161,347 | \$441,467 | \$866,333 | \$119,469,147 |
| STUDENT SERVICES | | | | | | | | |
| Student Services Admin | \$8,269,445 | \$2,390,670 | \$4,303,962 | \$87,001 | \$15,051,078 | (\$168,796) | (\$300,000) | \$14,582,282 |
| Social & Cultural Development | 6,336,697 | 1,226,762 | 7,192,705 | 27,300 | 14,783,464 | (36,904) | 3,781,970 | 18,528,530 |
| Counseling & Career Guidance | 3,931,649 | 1,949,044 | 662,325 | 1,000 | 6,544,017 | (1,019,837) | - | 5,524,180 |
| Financial Aid Administration | 2,912,179 | 712,833 | 248,352 | 5,001 | 3,878,365 | 49,907 | - | 3,928,272 |
| Student Health Services | 3,809,492 | 1,004,240 | 894,686 | - | 5,708,418 | (73,388) | - | 5,635,030 |
| Intercollegiate Athletics | 849,374 | 255,132 | 387,272 | 7,500 | 1,499,278 | 1,966,658 | - | 3,465,936 |
| Student Admission & Records | 8,500,805 | 2,543,468 | 3,371,804 | 27,504 | 14,443,581 | (44,468) | - | 14,399,113 |
| TOTAL STUDENT SERVICES | \$34,609,641 | \$10,082,149 | \$17,061,105 | \$155,306 | \$61,908,202 | \$673,172 | \$3,481,970 | \$66,063,344 |

Table A9. FY2007 Operations Fund, Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - Columbia

| | Salaries & Wages | Employee Benefits | Other Operating Expenses | Capital Expenditures | Total Expenditures | Internal Transfers | Mandatory & Non-Mandatory Transfers | Total Expenditures & Transfers |
|--|----------------------|---------------------|--------------------------|----------------------|----------------------|----------------------|-------------------------------------|--------------------------------|
| INSTRUCTION | | | | | | | | |
| General Academic Instruction | \$146,134,121 | \$40,146,982 | (\$4,902,508) | \$3,840,134 | \$185,218,729 | (\$2,278,063) | (\$239,890) | \$182,700,776 |
| Community Education | 880,843 | 250,240 | 863,271 | 21,000 | 2,015,354 | 1,175,442 | 24,609 | 3,215,405 |
| Off Campus Instruction | 400 | 700 | 100,000 | - | 101,100 | (669,994) | - | (568,894) |
| TOTAL INSTRUCTION | \$147,015,364 | \$40,397,922 | (\$3,939,237) | \$3,861,134 | \$187,335,183 | (\$1,772,615) | (\$215,281) | \$185,347,287 |
| RESEARCH | | | | | | | | |
| Institutes & Research Centers | \$15,676,615 | \$3,975,059 | \$4,770,832 | \$2,918,808 | \$27,341,307 | \$1,687,611 | \$244,726 | \$29,273,644 |
| Individual or Project Research | 13,759,888 | 3,368,092 | 3,452,121 | 4,134,505 | 24,714,606 | (2,067,319) | - | 22,647,288 |
| TOTAL RESEARCH | \$29,436,503 | \$7,343,151 | \$8,222,953 | \$7,053,306 | \$52,055,913 | (\$379,708) | \$244,726 | \$51,920,931 |
| PUBLIC SERVICE | | | | | | | | |
| Community Services | \$7,442,736 | \$1,842,772 | \$3,310,839 | \$142,311 | \$12,738,658 | (\$1,251,845) | - | \$11,486,813 |
| Cooperative Extension Services | - | - | - | - | - | - | - | - |
| TOTAL PUBLIC SERVICE | \$7,442,736 | \$1,842,772 | \$3,310,839 | \$142,311 | \$12,738,658 | (\$1,251,845) | - | \$11,486,813 |
| ACADEMIC SUPPORT | | | | | | | | |
| Libraries | \$6,185,124 | \$1,613,535 | \$1,548,058 | \$5,022,335 | \$14,369,052 | (\$513,742) | \$160,000 | \$14,015,310 |
| Museum & Galleries | 508,332 | 20 | 41,613 | - | 549,965 | - | - | 549,965 |
| Education Media Services | 1,257,427 | 349,987 | 234,316 | 20,000 | 1,861,730 | (287,092) | 18,000 | 1,592,638 |
| Ancillary Support | 7,304,990 | 1,978,340 | 3,453,893 | 254,400 | 12,991,623 | 2,867,751 | - | 15,859,374 |
| Acad Admin & Personnel Development | 14,861,936 | 3,794,214 | 3,294,320 | 47,600 | 21,998,069 | (2,317,501) | - | 19,680,568 |
| TOTAL ACADEMIC SUPPORT | \$30,117,809 | \$7,736,096 | \$8,572,200 | \$5,344,335 | \$51,770,439 | (\$250,584) | \$178,000 | \$51,697,856 |
| STUDENT SERVICES | | | | | | | | |
| Student Services Admin | \$2,417,772 | \$611,819 | \$1,361,874 | \$87,001 | \$4,478,466 | (\$418,147) | (\$300,000) | \$3,760,319 |
| Social & Cultural Development | 4,589,811 | 844,252 | 3,411,444 | 27,300 | 8,872,807 | 136,638 | 3,642,326 | 12,651,771 |
| Counseling & Career Guidance | 1,736,940 | 1,318,344 | 239,607 | - | 3,294,890 | (724,837) | - | 2,570,053 |
| Financial Aid Administration | 1,227,312 | 320,958 | 121,943 | 5,001 | 1,675,214 | 1,457 | - | 1,676,671 |
| Student Health Services | 3,274,992 | 847,040 | 789,386 | - | 4,911,418 | (73,388) | - | 4,838,030 |
| Intercollegiate Athletics | 52,545 | 15,963 | 81,556 | 7,500 | 157,564 | 1,957,413 | - | 2,114,977 |
| Student Admission & Records | 3,397,478 | 1,076,185 | 1,711,733 | 27,504 | 6,212,900 | (55,057) | - | 6,157,843 |
| TOTAL STUDENT SERVICES | \$16,696,850 | \$5,034,561 | \$7,717,542 | \$154,306 | \$29,603,259 | \$824,079 | \$3,342,326 | \$33,769,664 |
| INSTITUTIONAL SUPPORT | | | | | | | | |
| Executive Management | \$3,156,646 | \$939,056 | (\$311,055) | - | \$3,784,647 | \$750,000 | - | \$4,534,647 |
| Fiscal Operations | 2,143,122 | 563,447 | 688,272 | \$1,000 | 3,395,841 | (2,000) | - | 3,393,841 |
| Gen Administrative Services | 7,869,894 | 2,276,427 | 1,391,037 | 67,297 | 11,604,655 | 2,895,150 | \$160,190 | 14,659,995 |
| Public Relations & Development | 8,038,990 | 2,667,354 | 3,079,545 | 7,001 | 13,792,889 | (32,817) | - | 13,760,072 |
| TOTAL INSTITUTIONAL SUPPORT | \$21,208,652 | \$6,446,284 | \$4,847,798 | \$75,298 | \$32,578,033 | \$3,610,333 | \$160,190 | \$36,348,556 |
| OPERATIONS & MAINTENANCE OF PLANT | | | | | | | | |
| Physical Plant Administration | \$1,275,353 | \$388,046 | \$76,166 | \$10,000 | \$1,749,565 | \$9,000 | - | \$1,758,565 |
| Building Maintenance | 4,113,539 | 1,312,334 | 5,076,651 | 1,909,818 | 12,412,342 | (121,892) | - | 12,290,450 |
| Custodial Services | 4,088,080 | 1,158,075 | 416,235 | - | 5,662,390 | (442,060) | - | 5,220,330 |
| Landscape & Grounds Maintenance | 916,063 | 272,224 | 346,268 | - | 1,534,555 | - | - | 1,534,555 |
| Fuel & Utility Purchases | - | - | 76,000 | - | 76,000 | - | \$101,613 | 177,613 |
| Architecture/Engineering | - | - | - | - | - | - | - | - |
| Fuel & Utility Generated | - | - | 23,492,802 | - | 23,492,802 | - | 2,537,614 | 26,030,416 |
| Building Repairs | - | - | 270,000 | 980,000 | 1,250,000 | - | 120,000 | 1,370,000 |
| Equipment Repairs | - | - | - | - | - | - | - | - |
| TOTAL OPERATION & MAINTENANCE-PLANT | \$10,393,035 | \$3,130,679 | \$29,754,122 | \$2,899,818 | \$46,177,653 | (\$554,951) | \$2,759,227 | \$48,381,929 |
| SCHOLARSHIPS | | | | | | | | |
| Scholarships | - | - | \$600 | - | \$600 | (\$480,862) | - | (\$480,262) |
| Fellowships | \$400,000 | \$91,140 | 80,000 | - | 571,140 | - | - | 571,140 |
| TOTAL SCHOLARSHIPS | \$400,000 | \$91,140 | \$80,600 | - | \$571,740 | (\$480,862) | - | \$90,878 |
| TOTAL OPERATING EXPENDITURES | \$262,710,949 | \$72,022,605 | \$58,566,817 | \$19,530,508 | \$412,830,878 | (\$256,152) | \$6,469,188 | \$419,043,914 |
| TRANSFERS | | | | | | | | |
| Mandatory Transfers | - | - | - | - | - | - | \$10,000 | \$10,000 |
| Non-Mandatory Transfers | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | \$10,000 | \$10,000 |
| TOTAL EXPENDITURES & TRANSFERS | \$262,710,949 | \$72,022,605 | \$58,566,817 | \$19,530,508 | \$412,830,878 | (\$256,152) | \$6,479,188 | \$419,053,914 |

Note: Columns may not add due to rounding.

Table A10. FY2007 Operations Fund, Budgeted Expenditures by Program by Major Object of Expense, University of Missouri Extension

| | Salaries & Wages | Employee Benefits | Other Operating Expenses | Capital Expenditures | Total Expenditures | Internal Transfers | Total Expenditures & Transfers |
|------------------------------|------------------|-------------------|--------------------------|----------------------|--------------------|--------------------|--------------------------------|
| INSTRUCTION | | | | | | | |
| General Academic Instruction | - | - | - | - | - | - | - |

Table A11. FY2007 Operations Fund, Budgeted Expendit

| | Salaries & Wages |
|--------------------------------|---------------------|
| INSTRUCTION | |
| General Academic Instruction | \$80,337,980 |
| Community Education | 104,500 |
| Off Campus Instruction | 208,514 |
| TOTAL INSTRUCTION | \$80,650,994 |
| RESEARCH | |
| Institutes & Research Centers | \$50,980 |
| Individual or Project Research | 2,781,282 |

Table A14. FY2007 Operations Fund, Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - System Administration

| | Salaries & Wages | Employee Benefits | Other Operating Expenses | Capital Expenditures | Total Expenditures | Internal Transfers | Total Expenditures & Transfers |
|--|------------------|-------------------|--------------------------|----------------------|--------------------|--------------------|--------------------------------|
| INSTRUCTION | | | | | | | |
| General Academic Instruction | - | - | - | - | - | - | - |
| Community Education | - | - | - | - | - | - | - |
| Off Campus Instruction | - | - | - | - | - | - | - |
| TOTAL INSTRUCTION | - | - | - | - | - | - | - |
| RESEARCH | | | | | | | |
| Institutes & Research Centers | - | - | - | - | - | - | - |
| Individual or Project Research | - | - | - | - | - | - | - |
| TOTAL RESEARCH | - | - | - | - | - | - | - |
| PUBLIC SERVICE | | | | | | | |
| Community Services | \$5,760,008 | \$1,735,460 | \$3,811,545 | \$18,373 | \$11,325,386 | \$19,000 | \$11,344,386 |
| Cooperative Extension Services | - | - | - | - | - | - | - |
| TOTAL PUBLIC SERVICE | \$5,760,008 | \$1,735,460 | \$3,811,545 | \$18,373 | \$11,325,386 | \$19,000 | \$11,344,386 |
| ACADEMIC SUPPORT | | | | | | | |
| Libraries | \$1,101,517 | \$351,894 | \$3,869,097 | \$63,990 | \$5,386,498 | (\$19,000) | \$5,367,498 |
| Museum & Galleries | - | - | - | - | - | - | - |
| Education Media Services | \$494,445 | \$160,129 | \$1,903,218 | \$20,000 | \$2,577,792 | - | 2,577,792 |
| Ancillary Support | 956,465 | 276,076 | 349,729 | - | 1,582,270 | (\$208,485) | 1,492,118 |
| Acad Admin & Personnel Development | 1,510,117 | 452,841 | 1,861,186 | - | 3,824,144 | (1,782,591) | 2,366,553 |
| TOTAL ACADEMIC SUPPORT | \$4,062,544 | \$1,240,940 | \$7,983,230 | \$83,990 | \$13,370,704 | (\$2,010,076) | \$11,803,961 |
| STUDENT SERVICES | | | | | | | |
| Student Services Admin | \$1,107,883 | \$332,365 | \$838,591 | - | \$2,278,839 | (\$1,724,007) | \$554,832 |
| Social & Cultural Development | - | - | - | - | - | - | - |
| Counseling & Career Guidance | - | - | - | - | - | - | - |
| Financial Aid Administration | - | - | - | - | - | - | - |
| Student Health Services | - | - | - | - | - | - | - |
| Intercollegiate Athletics | - | - | - | - | - | - | - |
| Student Admission & Records | - | - | 8,000 | - | 8,000 | - | 8,000 |
| TOTAL STUDENT SERVICES | \$1,107,883 | \$332,365 | \$846,591 | - | \$2,286,839 | (\$1,724,007) | \$562,832 |
| INSTITUTIONAL SUPPORT | | | | | | | |
| Executive Management | \$3,902,704 | \$1,119,325 | \$583,462 | - | \$5,605,491 | (\$649,850) | \$4,955,641 |
| Fiscal Operations | 2,525,896 | 759,899 | 143,797 | - | 3,429,592 | (467,764) | 2,961,828 |
| Gen Administrative Services | 6,050,559 | 1,789,299 | 1,419,888 | \$240,000 | 9,499,746 | (931,930) | 8,834,616 |
| Public Relations & Development | 1,494,374 | 445,852 | 1,156,690 | 20,000 | 3,116,916 | (318,287) | 2,798,629 |
| TOTAL INSTITUTIONAL SUPPORT | \$13,973,533 | \$4,114,375 | \$3,303,837 | \$260,000 | \$21,651,745 | (\$2,367,831) | \$19,550,714 |
| OPERATIONS & MAINTENANCE OF PLANT | | | | | | | |
| Physical Plant Administration | \$546,645 | \$161,376 | (\$52,861) | - | \$655,160 | - | \$655,160 |
| Building Maintenance | - | - | 440,000 | - | 440,000 | - | 440,000 |
| Custodial Services | - | - | - | - | - | - | - |
| Landscape & Grounds Maintenance | - | - | - | - | - | - | - |
| Fuel & Utility Purchases | - | - | - | - | - | - | - |
| Architecture/Engineering | - | - | - | - | - | - | - |
| Fuel & Utility Generated | - | - | - | - | - | - | - |
| Building Repairs | - | - | - | - | - | - | - |
| Equipment Repairs | - | - | - | - | - | - | - |
| TOTAL OPERATION & MAINTENANCE-PLANT | \$546,645 | \$161,376 | \$387,139 | - | \$1,095,160 | - | \$1,095,160 |
| SCHOLARSHIPS | | | | | | | |
| Scholarships | - | - | \$5,000 | - | \$5,000 | (\$5,000) | - |
| Fellowships | - | - | - | - | - | - | - |
| TOTAL SCHOLARSHIPS | - | - | \$5,000 | - | \$5,000 | (\$5,000) | - |
| TOTAL OPERATING EXPENDITURES | \$25,450,613 | \$7,584,516 | \$16,337,341 | \$362,363 | \$49,734,834 | (\$6,087,914) | \$44,357,053 |
| TRANSFERS | | | | | | | |
| Mandatory Transfers | - | - | - | - | - | - | - |
| Non-Mandatory Transfers | - | - | - | - | - | - | \$88,362 |
| TOTAL TRANSFERS | - | - | - | - | - | - | \$88,362 |
| TOTAL EXPENDITURES & TRANSFERS | \$25,450,613 | \$7,584,516 | \$16,337,341 | \$362,363 | \$49,734,834 | (\$6,087,914) | \$44,445,415 |

Table A15. FY2007 Operations Fund, Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - University-wide Resources

| | Salaries & Wages | Employee Benefits | Other Operating Expenses | Capital Expenditures | Total Expenditures | Internal Transfers | Mandatory & Non-Mandatory Transfers | Total Expenditures & Transfers |
|--|------------------|-------------------|--------------------------|----------------------|--------------------|--------------------|-------------------------------------|--------------------------------|
| INSTRUCTION | | | | | | | | |
| General Academic Instruction | - | - | - | - | - | - | - | - |
| Community Education | - | - | - | - | - | - | - | - |
| Off Campus Instruction | - | - | - | - | - | - | - | - |
| TOTAL INSTRUCTION | - | - | - | - | - | - | - | - |
| RESEARCH | | | | | | | | |
| Institutes & Research Centers | - | - | - | - | - | - | - | - |
| Individual or Project Research | - | - | - | - | - | \$2,150,000 | - | \$2,150,000 |
| TOTAL RESEARCH | - | - | - | - | - | \$2,150,000 | - | \$2,150,000 |
| PUBLIC SERVICE | | | | | | | | |
| Community Services | - | - | - | - | - | - | - | - |
| Cooperative Extension Services | - | - | - | - | - | - | - | - |
| TOTAL PUBLIC SERVICE | - | - | - | - | - | - | - | - |
| ACADEMIC SUPPORT | | | | | | | | |
| Libraries | - | - | - | - | - | - | - | - |
| Museum & Galleries | - | - | - | - | - | - | - | - |
| Education Media Services | - | - | - | - | - | - | - | - |
| Ancillary Support | - | - | - | - | - | - | - | - |
| Acad Admin & Personnel Development | \$76,375 | \$13,650 | \$30,000 | - | \$120,025 | \$4,765,253 | \$220,000 | \$5,105,278 |
| TOTAL ACADEMIC SUPPORT | \$76,375 | \$13,650 | \$30,000 | - | \$120,025 | \$4,765,253 | \$220,000 | \$5,105,278 |
| STUDENT SERVICES | | | | | | | | |
| Student Services Admin | - | - | - | - | - | - | - | - |
| Social & Cultural Development | - | - | - | - | - | - | - | - |
| Counseling & Career Guidance | - | - | - | - | - | - | - | - |
| Financial Aid Administration | - | - | - | - | - | - | - | - |
| Student Health Services | - | - | - | - | - | - | - | - |
| Intercollegiate Athletics | - | - | - | - | - | - | - | - |
| Student Admission & Records | - | - | - | - | - | - | - | - |
| TOTAL STUDENT SERVICES | - | - | - | - | - | - | - | - |
| INSTITUTIONAL SUPPORT | | | | | | | | |
| Executive Management | - | - | - | - | - | - | - | - |
| Fiscal Operations | - | - | - | - | - | - | - | - |
| Gen Administrative Services | - | - | - | - | - | - | - | - |
| Public Relations & Development | - | - | - | - | - | - | - | - |
| TOTAL INSTITUTIONAL SUPPORT | - | - | - | - | - | - | - | - |
| OPERATIONS & MAINTENANCE OF PLANT | | | | | | | | |
| Physical Plant Administration | - | - | - | - | - | - | - | - |
| Building Maintenance | - | - | - | - | - | - | - | - |
| Custodial Services | - | - | - | - | - | - | - | - |
| Landscape & Grounds Maintenance | - | - | - | - | - | - | - | - |
| Fuel & Utility Purchases | - | - | - | - | - | - | - | - |
| Architecture/Engineering | - | - | - | - | - | - | - | - |
| Fuel & Utility Generated | - | - | - | - | - | - | - | - |
| Building Repairs | - | - | - | - | - | - | - | - |
| Equipment Repairs | - | - | - | - | - | - | - | - |
| TOTAL OPERATION & MAINTENANCE-PLANT | - | - | - | - | - | - | - | - |
| SCHOLARSHIPS | | | | | | | | |
| Scholarships | - | - | - | - | - | - | - | - |
| Fellowships | - | - | - | - | - | - | - | - |
| TOTAL SCHOLARSHIPS | - | - | - | - | - | - | - | - |
| TOTAL OPERATING EXPENDITURES | \$76,375 | \$13,650 | \$30,000 | - | \$120,025 | \$6,915,253 | \$220,000 | \$7,255,278 |
| TRANSFERS | | | | | | | | |
| Mandatory Transfers | - | - | - | - | - | - | - | - |
| Non-Mandatory Transfers | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES & TRANSFERS | \$76,375 | \$13,650 | \$30,000 | - | \$120,025 | \$6,915,253 | \$220,000 | \$7,255,278 |

Note: Columns may not add due to rounding.