

# WVSVU

## Office of Business & Finance

BOG Finance Committee  
March 21, 2012

**University – E&G Budget**  
**Comparison of FY12 Budget to Actual Revenues as of Feb. 29**

	<b>FY12 Budget</b>	<b>FY12 Collections</b>	<b>Difference</b>	<b>% Collected</b>
General Revenue	\$10,927,589	\$7,321,485	(\$3,606,104)	67.00%
Tuition Revenue	\$9,600,000	8,584,380	(\$1,015,620)	89.42%
Transfer from R&D	\$513,362	\$0	\$513,362	0.00%
<b>Total Revenue</b>	<b>\$21,040,951</b>	<b>\$15,905,865</b>	<b>(\$5,135,086)</b>	<b>75.59%</b>

**Academic Affairs & Graduate Programs – E&G Budget  
Comparison of FY12 Budget to Actual Expenditures as of Feb. 29**

	<b>FY12 Budget</b>	<b>FY12 YTD</b>	<b>Difference</b>	<b>% Expended</b>
<b>Expenses</b>				
Salary & Benefits	\$11,603,369	\$6,123,164	(\$5,480,205)	52.77%
Current Expenses	<u>411,003</u>	<u>397,830</u>	<u>(13,173)</u>	96.79%
Total	\$12,014,372	\$6,520,994	(\$5,493,378)	54.28%

**Student Affairs – E&G Budget**  
**Comparison of FY12 Budget to Actual Expenditures as of Feb. 29**

	<b>FY12 Budget</b>	<b>FY12 YTD</b>	<b>Difference</b>	<b>% Expended</b>
<b>Expenses</b>				
Salary & Benefits	\$1,539,067	\$1,089,974	(\$449,093)	70.82%
Current Expenses	<u>725,622</u>	<u>462,335</u>	<u>(263,287)</u>	63.72%
Total	\$2,264,689	\$1,552,309	(\$712,380)	68.54%

**President's Area – E&G Budget**  
**Comparison of FY12 Budget to Actual Expenditures as of Feb. 29**

	<b>FY12 Budget</b>	<b>FY12 YTD</b>	<b>Difference</b>	<b>% Expended</b>
<b>Expenses</b>				
Salary & Benefits	\$544,763	\$372,515	(\$172,248)	68.38%
Current Expenses	<u>305,689</u>	<u>222,166</u>	<u>(83,523)</u>	72.68%
Total	\$850,452	\$594,681	(\$255,771)	69.93%

**Administrative Services – E&G Budget  
Comparison of FY12 Budget to Actual Expenditures as of Feb. 29**

	<b>FY12 Budget</b>	<b>FY12 YTD</b>	<b>Difference</b>	<b>% Expended</b>
<b>Expenses</b>				
Salary & Benefits	\$1,014,334	\$753,445	(\$260,889)	74.28%
Current Expenses	<u>437,725</u>	<u>183,359</u>	<u>(254,366)</u>	41.89%
Total	\$1,452,059	\$936,804	(\$515,255)	64.52%

**Physical Facilities – E&G Budget**  
**Comparison of FY12 Budget to Actual Expenditures as of Feb. 29**

	<b>FY12 Budget</b>	<b>FY12 YTD</b>	<b>Difference</b>	<b>% Expended</b>
<b>Expenses</b>				
Salary & Benefits	\$2,244,050	\$1,476,367	(\$767,683)	65.79%
Current Expenses	<u>583,038</u>	<u>617,230</u>	<u>34,192</u>	105.86%
Total	\$2,827,088	\$2,093,597	(\$733,491)	74.05%

**Institutional Advancement – E&G Budget  
Comparison of FY12 Budget to Actual Expenditures as of Feb. 29**

	<b>FY12 Budget</b>	<b>FY12 YTD</b>	<b>Difference</b>	<b>% Expended</b>
<b>Expenses</b>				
Salary & Benefits	\$234,414	\$191,809	(\$42,605)	81.82%
Current Expenses	<u>169,926</u>	<u>190,912</u>	<u>20,986</u>	112.35%
Total	\$404,340	\$382,721	(\$21,619)	94.65%



**Finance – E&G Budget**  
**Comparison of FY12 Budget to Actual Expenditures as of Feb. 29**

	<b>FY12 Budget</b>	<b>FY12 YTD</b>	<b>Difference</b>	<b>% Expended</b>
<b>Expenses</b>				
Salary & Benefits	\$1,016,024	\$716,987	(\$344,037)	67.58%
Current Expenses	<u>153,683</u>	<u>141,652</u>	<u>12,031</u>	92.17%
Total	\$1,214,707	\$858,640	(\$356,067)	70.69%

**College Wide Activity – E&G Budget**  
**Comparison of FY12 Budget to Actual Expenditures as of Feb. 29**

	<b>FY12 Budget</b>	<b>FY12 YTD</b>	<b>Difference</b>	<b>% Expended</b>
<b>Expenses</b>				
Salary & Benefits	\$42,500	\$27,660	(\$14,841)	65.08%
Utilities & Misc	1,567,352	910,125	(657,227)	58.07%
KVCTC Serv Agmnt	<u>(1,600,000)</u>	<u>(1,066,667)</u>	<u>533,333</u>	66.67%
<b>Total</b>	<b>\$9,852</b>	<b>(\$128,882)</b>	<b>(\$138,734)</b>	

**University – E&G Budget**  
**Comparison of FY12 Budget to Actual Expenditures as of Feb. 29**

	<b>FY12 Budget</b>	<b>FY12 YTD</b>	<b>Difference</b>	<b>% Expended</b>
<b>Expenses</b>				
Salary & Benefits	\$18,283,521	\$10,751,920	(\$7,531,601)	58.81%
Current Expenses	<u>2,754,038</u>	<u>2,058,943</u>	<u>(695,095)</u>	74.76%
Total	\$21,037,559	\$12,810,863	(\$8,226,696)	60.90%

**University - E&G Budget**  
**FY 2012 Budget / Actual Expenditures 2/29/12**

Department

	Salaries & Benefits				Supplies & Other Services				Total			
	Budget	Actual	Difference	%	Budget	Actual	Difference	%	Budget	Actual	Difference	%
General Revenue	10,927,589	7,321,485	3,606,104	67.00%					10,927,589	7,321,485	3,606,104	67.00%
Tuition Revenue	9,600,000	8,584,380	1,015,620	89.42%					9,600,000	8,584,380	1,015,620	89.42%
Transfers from R&D Corp to Academic Affairs	513,362								513,362	0	513,362	
<b>Sub Total of Revenues</b>	<b>21,040,951</b>	<b>15,905,865</b>	<b>4,621,724</b>	<b>75.59%</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>21,040,951</b>	<b>15,905,865</b>	<b>5,135,086</b>	<b>75.59%</b>
Academic Affairs	11,603,369	6,123,164	5,480,205	52.77%	411,003	397,830	13,173	96.79%	12,014,372	6,520,994	5,493,378	54.28%
Student Affairs	1,539,067	1,089,974	449,093	70.82%	725,622	462,335	263,287	63.72%	2,264,689	1,552,309	712,380	68.54%
President's Area	544,763	372,515	172,248	68.38%	305,689	222,166	83,523	72.68%	850,452	594,681	255,771	69.93%
Admin. Services	1,014,334	753,445	260,889	74.28%	437,725	183,359	254,366	41.89%	1,452,059	936,804	515,255	64.52%
Phy Fac Net of Transfers	2,244,050	1,476,367	767,683	65.79%	583,038	617,230	(34,192)	105.86%	2,827,088	2,093,597	733,491	74.05%
Institutional Adv.	234,414	191,809	42,605	81.82%	169,926	190,912	(20,986)	112.35%	404,340	382,721	21,619	94.65%
Finance	1,061,024	716,987	344,037	67.58%	153,683	141,652	12,031	92.17%	1,214,707	858,640	356,067	70.69%
College Wide:	42,500	27,660	14,841	65.08%					42,500	27,660	14,841	65.08%
Utilities and Miscellaneous					1,567,352	910,125	657,227	58.07%	1,567,352	910,125	657,227	58.07%
KVCTC Service Agreement					(1,600,000)	(1,066,667)	(533,333)	66.67%	(1,600,000)	(1,066,667)	(533,333)	66.67%
Net College Wide	42,500	27,660	14,841		(32,648)	(156,541)	123,893		9,852	(128,882)	138,734	
<b>Sub Total of Expenses</b>	<b>18,283,521</b>	<b>10,751,920</b>	<b>7,531,601</b>	<b>58.81%</b>	<b>2,754,038</b>	<b>2,058,943</b>	<b>695,095</b>	<b>74.76%</b>	<b>21,037,559</b>	<b>12,810,863</b>	<b>8,226,696</b>	<b>60.90%</b>
<b>Grand Total</b>	<b>2,757,430</b>	<b>5,153,945</b>	<b>(2,909,877)</b>		<b>2,754,038</b>	<b>2,058,943</b>	<b>695,095</b>		<b>3,392</b>	<b>3,095,002</b>	<b>3,098,394</b>	

**Footnotes:**

- 67% is the target for February activity compared to Budgets
- Indirect Funds of \$190,000 has been collected from R&D Corp
- Service Agreement with KVCTC are paid up thru February
- Spring athletic scholarships of \$262,000 have not been posted to Student Affairs
- In February only \$43,000 in Revenue clearing
- Will receive 4th quarter state appropriations of \$3.6m in April
- 9 month faculty paid in July/Aug estimated cost \$1.3 million
- Estimate cost of spring semester Part time faculty - \$203,000
- Estimated cost of 1 session summer school - \$50,000

**Summary Projections of FY 2012 E & G Budget  
As of February 29, 2012**

<b>Summary</b>	
Ending Budget Balance (2/29/12)	\$8,226,695
Projected Labor	(5,758,977)
Projected Expenses	(619,299)
Athletic Scholarships – Spring	(262,000)
9-Month Faculty	(1,300,000)
Part-time Faculty – Spring	(203,100)
First Session of Summer School	(50,000)
Plus: KVCTC Service Agreement	<u>533,332</u>
<b>Estimated Budget Balance (6/30/12)</b>	<b>\$566,650</b>

**General Revenue – Fund 0373**  
**As of February 29, 2012**

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<b>Balance of Fund 0373</b>	
Beginning Balance (7/1/11)	\$0
Current Revenues	8,599,845
Current Expenses	(6,960,840)
4 <sup>th</sup> Quarter Allocation	\$4,235,744
Ending Balance (2/29/12)	\$5,874,749

**Tuition and Fees – Fund 4611**  
**As of February 29, 2012**

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<b>Balance of Fund 4611</b>	
Beginning Balance (7/1/11)	\$1,460,689
Current Revenues	10,901,413
Current Expenses	9,132,134
Ending Balance (2/29/12)	\$3,229,968

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**Auxiliary Fees – Fund 4612**  
**As of February 29, 2012**

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<b>Balance of Fund 4612</b>	
Beginning Balance (7/1/11)	\$1,214,003
Current Revenues	6,000,025
Current Expenses	5,984,593
Ending Balance (2/29/12)	\$1,229,435

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**Capital Fees – Fund 4613**  
**As of February 29, 2012**

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<b>Balance of Fund 4613</b>	
Beginning Balance (7/1/11)	\$1,182,304
Current Revenues	1,181,740
Current Expenses	946,869
Ending Balance (2/29/12)	\$1,417,175

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**State Grants – Fund 4614**  
**As of February 29, 2012**

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<b>Balance of Fund 4614</b>	
Beginning Balance (7/1/11)	\$316,859
Current Revenues	2,135,744
Current Expenses	2,110,216
Ending Balance (2/29/12)	\$342,387

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**Federal Grants – Fund 8775**  
**As of February 29, 2012**

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<b>Balance of Fund 8775</b>	
Beginning Balance (7/1/11)	\$125,096
Current Revenues	948,892
Current Expenses	972,460
Ending Balance (2/29/12)	\$101,528

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**University - All Funds Budget  
FY 2012 Budget / Actual Expenditures 2/29/12**

Type of Funds	A	B	C		%	F			%	I			%	M			%	N
	Beginning Balance As of July 1, 2011	Budget	Total Revenue Actual	Difference		Salaries & Benefits Budget Actual Difference				Supplies & Other Services Budget Actual Difference				Total Expense Budget Budget Actual Difference				Ending Balance 2/29/2012
<b>0373</b> State Appropriations: For University and Land Grant Match		12,835,859	8,599,845	4,236,014	67.00%	10,927,589	5,759,009	5,168,580	52.70%	1,908,000	1,201,830	696,170	62.99%	12,835,589 0	6,960,840 0	5,874,749 0	54.23%	5,874,749
<b>4611</b> Tuition and Fees: All student activity fees, course fees (50 some subfunds)	1,460,689	12,477,415	10,901,413	1,576,002	87.37%	7,950,790	5,246,554	2,704,236	65.99%	5,555,870	3,885,580	1,670,290	69.94%	13,506,660	9,132,134	4,374,526	67.61%	3,229,968
<b>4612</b> Auxiliary Fees: Bookstore, Housing, Dining Athletics, Public Safety	1,214,003	8,656,747	6,000,025	2,656,722	69.31%	2,332,301	1,731,099	601,202	74.22%	6,730,684	4,253,494	2,477,190	63.20%	9,062,985	5,984,593	3,078,392	66.03%	1,229,435
<b>4613</b> Capital Fees: Capital Activity Transfers from HEPC	1,182,304	1,230,000	942,739	287,261	76.65%	50,000	29,189	20,811	58.38%	16,481,000	917,680	15,563,320	5.57%	16,531,000	946,869	15,584,131	5.73%	1,417,175
<b>Grand Total</b>	<b>1,182,304</b>	<b>17,434,777</b>	<b>1,181,740</b>	<b>16,253,037</b>	<b>6.78%</b>	<b>50,000</b>	<b>29,189</b>	<b>20,811</b>		<b>16,481,000</b>	<b>917,680</b>	<b>15,563,320</b>		<b>16,531,000</b>	<b>946,869</b>	<b>15,584,131</b>		<b>1,417,175</b>
<b>4614</b> State Grants:	316,859	2,597,053	2,185,744	461,309	82.24%	167,498	101,624	65,874	60.67%	2,490,787	2,008,592	482,195	80.64%	2,658,285	2,110,216	548,069	79.38%	342,387
<b>8775</b> Federal Funds:	125,096	1,346,520	948,892	397,628	70.47%	831,197	532,157	299,040	64.02%	546,037	440,303	105,734	80.64%	1,377,234	972,460	404,774	70.61%	101,528
<b>Grand Total</b>	<b>4,298,951</b>	<b>55,348,371</b>	<b>29,767,659</b>	<b>25,580,712</b>		<b>22,259,375</b>	<b>13,399,632</b>	<b>8,859,743</b>		<b>33,712,378</b>	<b>12,707,479</b>	<b>20,298,729</b>		<b>55,971,753</b>	<b>26,107,111</b>	<b>29,864,642</b>		<b>12,195,242</b>

Note:

- Ending Balance = Columns A + C-L
- shaded area funds have a net activity of zero

- Fleming Hall Activity:	(10,905)	14,500,000	239,001	14,260,999						13,500,000	275,737	13,224,263		13,500,000	275,737	13,224,263	2.04%	(47,641)
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## Peer Institution Staffing Analysis

- Comparison of WVSU staff numbers with Concord and West Liberty
- Areas with variances are in the process of determining why there are variances between our numbers and other institutions
  - Physical Facilities, Finance, Computer Services, Residence Life, Academic Affairs (non-faculty)
- Each group responsible for explaining their differences

# Vacancy Report

- With the help of our hiring freeze, we have had 21 positions become vacant and remain vacant in FY12
- All University positions, not just E&G related positions
- Total savings this year = \$678,234
- Total savings in FY13 = \$891,381

**WVSU FY12 Vacant Position Report with Projected  
Salary Savings As of March 16, 2012**

<b>Type</b>	<b>Adjusted Salary Savings As of June 30, 2012</b>	<b>Annual Salary Savings If Positions were Vacant All Year</b>	
Faculty	17,500.00	35,000.00	
Classified	24,977.21	29,428.89	
<del>Faculty</del>	<del>73,162.20</del>	<del>73,162.20</del>	
<del>Faculty</del>	<del>59,114.24</del>	<del>59,114.24</del>	
Classified	21,394.52	25,870.26	
<del>Classified</del>	<del>41,406.22</del>	<del>41,406.22</del>	
<del>Classified</del>	<del>52,213.97</del>	<del>52,213.97</del>	
<del>Classified</del>	<del>42,410.16</del>	<del>42,410.16</del>	
<del>Classified</del>	<del>24,616.64</del>	<del>28,954.12</del>	
Classified	32,033.76	42,711.68	
<del>Classified</del>	<del>14,410.50</del>	<del>14,410.50</del>	
Classified	12,138.47	42,269.01	
<b>11.50</b>	<b>415,377.89</b>	<b>486,951.25</b>	E&G Positions and Salary Savings
Classified	20,511.91	23,082.56	
Classified	15,302.88	17,489.00	
Classified	13,054.64	18,044.12	
Classified	12,727.19	17,993.00	
Classified	14,399.87	22,574.01	
Classified	14,412.70	23,506.73	
Classified	8,319.12	18,150.80	
Classified	6,457.46	17,489.00	
<del>Classified</del>	<del>24,268.06</del>	<del>24,268.06</del>	
Classified	26,039.13	36,342.97	
<b>10.00</b>	<b>155,492.95</b>	<b>218,940.25</b>	Other Tuition & Fee Positions & Salary Savings
<del>Classified</del>	<del>14,410.50</del>	<del>14,410.50</del>	
<del>Classified</del>	<del>27,015.00</del>	<del>27,015.00</del>	
Classified	23,272.96	29,397.42	
Classified	18,381.19	22,057.43	
Classified	6,638.67	19,916.00	
Nonclassified	3,619.95	24,341.00	
Classified	5,546.52	26,705.46	
<b>6.50</b>	<b>98,884.78</b>	<b>163,842.81</b>	Auxiliary Positions and Salary Savings
Classified	36,564.96	41,788.53	
Classified	8,478.06	21,646.69	
<b>1.84</b>	<b>8,478.06</b>	<b>21,646.69</b>	Federal Positions and Salary Savings
<b>29.84</b>	<b>\$678,233.68</b>	<b>\$891,381.00</b>	Total Positions and Total Salary Savings

Shaded Positions were vacated before FY12 (Before July 1, 2011) = 8.84 Positions  
 Unshaded Positions were vacated during FY12 (After July 1, 2011) = 21.00 Positions

WEST VIRGINIA STATE UNIVERSITY Budget FY2012-2013 (Cash Basis) (Includes all Funds) plus E&G	WVSU		Projected Budget FY13	Increases/ Decreases	(8% Tuition Increase only) Budget FY13	(8% Tuition Increase plus \$750,000 from State) Budget FY13
	Actual Budget FY12	Total Budget FY12				
<b>Operating Revenues</b>						
Tuition & Fees	11,271,750	11,271,750	11,272,000	1,009,000	12,281,000	12,281,000
Federal Grants and Contracts	1,346,520	1,346,520	1,347,000		1,347,000	1,347,000
State & Local Grants and Contracts	2,597,053	2,597,053	2,597,000		2,597,000	2,597,000
Private Gifts and Grants		0				0
Auxiliary Enterprise Revenue	8,393,347	8,393,347	8,393,000	(2,266,000)	6,127,000	6,127,000
Sales and Services of Ed Activities	49,250	49,250	49,000		49,000	49,000
Fees charged to the students of KVCTC (Student Activity Fees)	781,400	781,400	781,400	(595,000)	186,400	186,400
Charges to KVCTC (Service Agreement)	1,600,000	1,600,000	1,600,000	(1,600,000)	0	0
Other Sources	767,415	767,415	767,415		767,415	767,415
<b>Total Operating Revenues:</b>	<b>26,806,735</b>	<b>26,806,735</b>	<b>26,806,815</b>	<b>(3,452,000)</b>	<b>23,354,815</b>	<b>23,354,815</b>
<b>Operating Expenses</b>						
Salaries and wages	18,134,972	18,134,972	18,135,000	153,000	18,288,000	18,288,000
Benefits	4,166,875	4,166,875	4,167,000	103,000	4,270,000	4,270,000
Supplies and other services	29,437,274	29,437,274	29,091,777	(2,266,000)	26,825,777	26,825,777
Supplies and other services -only for Land Grant Matching				(1,908,000)	(1,908,000)	(1,908,000)
Utilities	2,070,000	2,070,000	2,070,000		2,070,000	2,070,000
Scholarships	2,233,474	2,233,474	2,233,000		2,233,000	2,233,000
Fees assessed by the Commission for operation	112,000	112,000	112,000		112,000	112,000
<b>Total Operating Expenses:</b>	<b>56,154,595</b>	<b>56,154,595</b>	<b>55,808,777</b>	<b>(3,918,000)</b>	<b>51,890,777</b>	<b>51,890,777</b>
<b>Non-Operating Revenues/Expenses:</b>						
State Appropriations	12,835,589	12,835,589	12,835,589	(1,908,000)	10,927,589	11,677,589
Capital Projects and Bond Proceeds	17,045,223	17,045,223	16,700,000		16,700,000	16,700,000
Investment Income	13,000	13,000	13,000		13,000	13,000
<b>Total Non-Operating Revenues/Expenses</b>	<b>29,893,812</b>	<b>29,893,812</b>	<b>29,548,589</b>	<b>(1,908,000)</b>	<b>27,640,589</b>	<b>28,390,589</b>
<b>Total Sources/Revenues</b>	<b>56,700,547</b>	<b>56,700,547</b>	<b>56,355,404</b>	<b>(5,360,000)</b>	<b>50,995,404</b>	<b>51,745,404</b>
<b>Net Balance</b>	<b>545,952</b>	<b>545,952</b>	<b>546,627</b>	<b>(1,442,000)</b>	<b>(895,373)</b>	<b>(145,373)</b>



**Assumptions:**

No increase of State Appropriations in FY13, with a 1.6 million lost due to KVCTC service agreement \$ -

Increase in State Appropriations in FY13 by with a 1.6 million lost due to KVCTC service agreement \$ 750,000 (this is only a one time appropriation, will not be added to base)

	<b>FY13</b>	<b>Fy14</b>	<b>Fy15</b>			
Tuition increase	0.08	.06	.06			
Salary increase	.33	.33	.34	Total dollars are:	Salaries	458,000
					Benefits	69,000

PEIA and OPEB - 4% increase in FY13 = \$80,000 estimated increase

-Only student activity fee from KVCTC will only be for the Student Union due to prior commitment of the Student Union Bond

- lost 1.6 million in KVCTC service agreement (affecting E&G)

**Auxiliaries were reduced drastically due to:**

anticipated bookstore activity of KVCTC reduced	(900,000)	
actual students in dorm and dining	(1,136,000)	(only 250 students currently, when dorms can hold 500 students)
public safety revenue decrease from KVCTC	(30,000)	
Athletics revenue reduced 100% by KVCTC	(200,000)	
<b>Total</b>	<b>(2,266,000)</b>	<b>Total reduction anticipated in WVSU Auxiliary Services for FY13</b>

We need to study and adjust the supplies and other expense line. This is because if total auxiliary revenue is decreased by the above, Administration needs to decide how much the expense side of these auxiliary services need to reduce their expense side and services, so the expenses do not remain at the same level as FY12 and cause a further distress and increase of deficits in already challenged accounts. This has not been attempted in this report, because the Business and Finance team need to decide as a group on this.

After controller brought to attention, \$513,000 in funds were added to original revenues in FY12 for R&D Corp Indirect funds that were committed in FY12. (funds are in "Other Sources")

**Percentage Projections for Tuition & Fees**

**FY12 Per Student**

	4 YR In-state	4 YR Out-state	4 YR Metro	Graduate In-state	Graduate Out-state		
<b>E&amp;G Fees*</b>	\$ 2,095	\$ 4,990	\$ 3,697	\$ 2,435	\$ 5,785		
<b>E&amp;G Capital</b>	175	650	650	131	488		
<b>Standard Auxilliary</b>	95	95	95	74	74		
<b>Auxilliary Capital</b>	94	94	94	69	69		
<b>Special Equity</b>	60	60	60	60	60		
<b>Total fees</b>	\$ 2,519	\$ 5,889	\$ 4,596	\$ 2,769	\$ 6,476		
<b>Full Year fees</b>	\$ 5,038	\$ 11,778	\$ 9,192	\$ 5,538	\$ 12,952		
 <b><u>4.00%</u></b>							
<b>E&amp;G Fees*</b>	\$ 2,196	\$ 5,226	\$ 3,881	\$ 2,548	\$ 6,044		
<b>E&amp;G Capital</b>	175	650	650	131	488		
<b>Standard Auxilliary</b>	95	95	95	71	74		
<b>Auxilliary Capital</b>	94	94	94	70	69		
<b>Special Equity</b>	60	60	60	60	60		
<b>Total fees</b>	\$ 2,620	\$ 6,125	\$ 4,780	\$ 2,880	\$ 6,735		
<b>Full Year fees</b>	\$ 5,240	\$ 12,249	\$ 9,560	\$ 5,760	\$ 13,470		
<b>New Revenues</b>	\$ 387,000	\$ 16,000	\$ 88,000	\$ 6,000	\$ 8,000	\$	505,000
 <b><u>5.00%</u></b>							
<b>E&amp;G Fees*</b>	\$ 2,221	\$ 5,284	\$ 3,927	\$ 2,575	\$ 6,109		
<b>E&amp;G Capital</b>	175	650	650	131	488		
<b>Standard Auxilliary</b>	95	95	95	71	74		
<b>Auxilliary Capital</b>	94	94	94	70	69		
<b>Special Equity</b>	60	60	60	60	60		
<b>Total fees</b>	\$ 2,645	\$ 6,183	\$ 4,826	\$ 2,907	\$ 6,800		
<b>Full Year fees</b>	\$ 5,290	\$ 12,367	\$ 9,852	\$ 5,815	\$ 13,600		
<b>New Revenues</b>	\$ 482,000	\$ 21,000	\$ 111,000	\$ 7,000	\$ 10,000	\$	631,000
 <b><u>6.00%</u></b>							
<b>E&amp;G Fees*</b>	\$ 2,246	\$ 5,343	\$ 3,973	\$ 2,603	\$ 6,174		
<b>E&amp;G Capital</b>	175	650	650	131	488		
<b>Standard Auxilliary</b>	95	95	95	71	74		
<b>Auxilliary Capital</b>	94	94	94	70	69		
<b>Special Equity</b>	60	60	60	60	60		
<b>Total fees</b>	\$ 2,670	\$ 6,242	\$ 4,872	\$ 2,935	\$ 6,865		
<b>Full Year fees</b>	\$ 5,340	\$ 12,485	\$ 9,744	\$ 5,870	\$ 13,729		
<b>New Revenues</b>	\$ 578,000	\$ 25,000	\$ 133,000	\$ 9,000	\$ 12,000	\$	757,000
 <b><u>7.00%</u></b>							
<b>E&amp;G Fees*</b>	\$ 2,271	\$ 5,402	\$ 4,019	\$ 2,631	\$ 6,238		
<b>E&amp;G Capital</b>	175	650	650	131	488		
<b>Standard Auxilliary</b>	95	95	95	71	74		
<b>Auxilliary Capital</b>	94	94	94	70	69		
<b>Special Equity</b>	60	60	60	60	60		
<b>Total fees</b>	\$ 2,695	\$ 6,301	\$ 4,918	\$ 2,963	\$ 6,929		
<b>Full Year fees</b>	\$ 5,391	\$ 12,602	\$ 9,835	\$ 5,926	\$ 13,859		
<b>New Revenues</b>	\$ 675,000	\$ 29,000	\$ 155,000	\$ 10,000	\$ 14,000	\$	883,000
 <b><u>8.00%</u></b>							
<b>E&amp;G Fees*</b>	\$ 2,297	\$ 5,461	\$ 4,065	\$ 2,659	\$ 6,305		
<b>E&amp;G Capital</b>	175	650	650	131	488		
<b>Standard Auxilliary</b>	95	95	95	71	71		
<b>Auxilliary Capital</b>	94	94	94	70	70		
<b>Special Equity</b>	60	60	60	60	60		
<b>Total fees</b>	\$ 2,721	\$ 6,360	\$ 4,964	\$ 2,991	\$ 6,994		
<b>Full Year fees</b>	\$ 5,441	\$ 12,720	\$ 9,927	\$ 5,981	\$ 13,988		
<b>New Revenues</b>	\$ 771,000	\$ 33,000	\$ 177,000	\$ 12,000	\$ 16,000	\$	1,009,000

\*E&G Fee Total includes college operations and student activity fees

**Proposed 8% Tuition & Fee Increase for FY 2013  
Baccalaureate – In-State – Per Semester**

	In-state	In-state	In-state	In-state	Increase
	<u>2009-2010</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>From 2011-12 to 2012-13</u>
Tuition & Required E&G Fee	\$1,902	\$1,912	\$2,095	\$2,297	\$202
System E&G Capital Fee	\$175	\$175	\$175	\$175	\$0
Standard Auxiliary Fee	\$94	\$94	\$95	\$95	\$0
Auxiliary Capital Fee	\$91	\$91	\$94	\$94	\$0
Special Equity Fee	\$60	\$60	\$60	\$60	\$0
Total Student Fee Request	\$2,322	\$2,332	\$2,519	\$2,721	\$202
			8.02%	<b>8.02%</b>	8.02%

**Proposed 8% Tuition & Fee Increase for FY 2013  
Baccalaureate – Out-of-State – Per Semester**

	<b>Out-of-State</b>	<b>Out-of-State</b>	<b>Out-of-State</b>	<b>Out-of-State</b>	<b>Increase</b>
	<b><u>2009-2010</u></b>	<b><u>2010-11</u></b>	<b><u>2011-12</u></b>	<b><u>2012-13</u></b>	<b><u>From 2011-12 to 2012-13</u></b>
Tuition & Required E&G Fee	\$4,547	\$4,557	\$4,990	\$5,461	\$471
System E&G Capital Fee	\$650	\$650	\$650	\$650	\$0
Standard Auxiliary Fee	\$94	\$94	\$95	\$95	\$0
Auxiliary Capital Fee	\$91	\$91	\$94	\$94	\$0
Special Equity Fee	\$60	\$60	\$60	\$60	\$0
<b>Total Student Fee Request</b>	<b>\$5,442</b>	<b>\$5,452</b>	<b>\$5,889</b>	<b>\$6,360</b>	<b>\$471</b>
			<b>8.02%</b>	<b>7.99%</b>	<b>7.99%</b>

**Proposed 8% Tuition & Fee Increase for FY 2013  
Baccalaureate – Metro – Per Semester**

	Metro	Metro	Metro	Metro	Increase
	<u>2009-2010</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>From 2011-12 to 2012-13</u>
Tuition & Required E&G Fee	\$0	\$3,265	\$3,697	\$4,065	\$368
System E&G Capital Fee	\$0	\$650	\$650	\$650	\$0
Standard Auxiliary Fee	\$0	\$94	\$95	\$95	\$0
Auxiliary Capital Fee	\$0	\$91	\$94	\$94	\$0
Special Equity Fee	\$0	\$60	\$60	\$60	\$0
<b>Total Student Fee Request</b>	\$0	\$4,160	\$4,596	\$4,964	\$368
			10.47%	<b>8.01%</b>	8.01%

**Proposed 8% Tuition & Fee Increase for FY 2013  
Graduate – In-State – Per Semester**

	In-state	In-state	In-state	In-state	Increase
	<u>2009-2010</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>From 2011-12 to 2012-13</u>
Tuition & Required E&G Fee	\$2,223	\$2,233	\$2,435	\$2,656	\$221
System E&G Capital Fee	\$131	\$131	\$131	\$131	\$0
Standard Auxiliary Fee	\$72	\$72	\$74	\$74	\$0
Auxiliary Capital Fee	\$68	\$68	\$69	\$70	\$1
Special Equity Fee	\$60	\$60	\$60	\$60	\$0
Total Student Fee Request	\$2,554	\$2,564	\$2,769	\$2,991	\$222
			8.00%	8.02%	8.02%

**Proposed 8% Tuition & Fee Increase for FY 2013  
Graduate – Out-of-State – Per Semester**

	<b>Out-of-State</b>	<b>Out-of-State</b>	<b>Out-of-State</b>	<b>Out-of-State</b>	<b>Increase</b>
	<b><u>2009-2010</u></b>	<b><u>2010-11</u></b>	<b><u>2011-12</u></b>	<b><u>2012-13</u></b>	<b><u>From 2011-12 to 2012-13</u></b>
Tuition & Required E&G Fee	\$5,298	\$5,308	\$5,785	\$6,302	\$517
System E&G Capital Fee	\$488	\$488	\$488	\$488	\$0
Standard Auxiliary Fee	\$71	\$71	\$74	\$74	\$0
Auxiliary Capital Fee	\$68	\$68	\$69	\$70	\$1
Special Equity Fee	\$60	\$60	\$60	\$60	\$0
<b>Total Student Fee Request</b>	<b>\$5,985</b>	<b>\$5,995</b>	<b>\$6,476</b>	<b>\$6,994</b>	<b>\$518</b>
			8.02%	<b>8.00%</b>	8.00%

## Proposed 8% Tuition & Fee Increase for FY 2013 All Students – Cost Per Semester

	4-Year In-State	4-Year Out-of-State	4-Year Metro	Graduate In-State	Graduate Out-of-State
Tuition & Required E&G Fee	\$2,297	\$5,461	\$4,065	\$2,656	\$6,302
System E&G Capital Fee	\$175	\$650	\$650	\$131	\$488
Standard Auxiliary Fee	\$95	\$95	\$95	\$74	\$74
Auxiliary Capital Fee	\$94	\$94	\$94	\$70	\$70
Special Equity Fee	\$60	\$60	\$60	\$60	\$60
<b>Total Student Fee Request</b>	<b>\$2,721</b>	<b>\$6,360</b>	<b>\$4,964</b>	<b>\$2,991</b>	<b>\$6,994</b>



**Estimated Revenue with an 8% Increase in Tuition & Fees  
Baccalaureate & Graduate Combined – Net Tuition Waivers & Discounts**

	Estimated Revenue	Estimated Revenue Increase	Estimated Number of Students	Estimated Revenue
	2011-12	2012-13	2012-13	2012-13
Tuition and Required Education and General Fees	\$10,082,000	\$1,009,000	2,420	\$11,091,000
System E&G Capital Fees	\$801,000	\$0	2,420	\$801,000
Standard Auxiliary Fees	\$411,000	\$0	2,420	\$411,000
Auxiliary Capital Fee	\$406,000	\$0	2,420	\$406,000
Special Equity Fee	\$201,000	\$0	1,768	\$201,000
<b>Estimated Totals</b>	<b>\$11,901,000</b>	<b>\$1,009,000</b>		<b>\$12,910,000</b>

## Current Tuition of WV Public 4-Year Institutions & Proposed Tuition Increases (In-State Undergrad Students)

University/College	Current Tuition	Proposed Increase	Proposed FY13 Tuition
WVU Tech	\$5,344	10%	\$5,878
Glenville	\$5,352	9.5%	\$5,860
Shepherd	\$5,554	5%	\$5,832
WVU	\$5,674	??	\$5,674
Marshall	\$5,648	??	\$5,648
West Liberty	\$5,266	5%	\$5,529
Concord	\$5,446	??	\$5,446
<b>WVSU</b>	<b>\$5,038</b>	<b>8%</b>	<b>\$5,442</b>
Fairmont	\$5,326	??	\$5,326
Bluefield	\$4,908	5%	\$5,153

## Current Tuition of WV Public 4-Year Institutions & Proposed Tuition Increases (Out-of-State Undergrad Students)

University/College	Current Tuition	Proposed Increase	Proposed FY13 Tuition
WVU	\$17,844	??	\$17,844
Shepherd	\$14,418	5%	\$15,139
WVU Tech	\$13,444	10%	\$14,788
West Liberty	\$13,140	5%	\$13,797
Marshall	\$13,480	??	\$13,480
Glenville	\$12,720	??	\$12,720
<b>WVSU</b>	<b>\$11,778</b>	<b>8%</b>	<b>\$12,720</b>
Concord	\$12,100	??	\$12,100
Fairmont	\$11,230	??	\$11,230
Bluefield	\$9,456	5%	\$9,929

## Total Cost of WV Public 4-Year Institutions & Proposed Tuition Increases

University/College	Current Total Cost	Proposed FY13 Total Cost
WVU	\$14,445	\$14,445
Marshall	\$13,936	\$13,936
Shepherd	\$13,591	\$13,869
Glennville	\$13,252	\$13,760
WVU Tech	\$12,844	\$13,378
West Liberty	\$12,706	\$12,969
Concord	\$12,892	\$12,892
<b>WVSU</b>	<b>\$11,667</b>	<b>\$12,140</b>
Fairmont	\$12,110	\$12,110
Bluefield*	\$4,908	\$5,153

\*Bluefield does not have on-campus housing or offer meal plans

# Application Fees – 8% Increase

Special Fees and Charges	Rate Per	Requested	Increase
	Semester/ Occurrence	Rate Per Semester/ Occurrence	
	2011-12	2012-13	
Application Fees:			
Undergraduate - In/State	\$20	<b>\$22</b>	\$2
Undergraduate - Out/State	\$20	<b>\$22</b>	\$2
Graduate - In/state	\$20	<b>\$22</b>	\$2
Graduate - Out/state	\$30	<b>\$32</b>	\$2

# Course Fees – 8% Increase

	Rate Per Semester/ Occurrence	Requested Rate Per Semester/ Occurrence	Increase
Special Fees and Charges	2011-12	2012-13	
Course Fees:			
Applied Music Fee	\$30	<b>\$32</b>	\$2
Applied Music Fee (Non-music majors only )	\$100	<b>\$108</b>	\$8
Art Fee	\$35	<b>\$38</b>	\$3
Military Science Designated Course Fee (PT Classes)	\$30	<b>\$32</b>	\$2
Communications Fee	\$30	<b>\$32</b>	\$2
Science Lab Fee	\$40	<b>\$43</b>	\$3
English Course Fee	\$5	<b>\$5</b>	\$0
HHP 106 & HHP 122	\$10	<b>\$11</b>	\$1 <sub>32</sub>

# Parking Fees – 8% Increase

	Rate Per Semester/ Occurrence	Requested Rate Per Semester/ Occurrence	
Special Fees and Charges	2011-12	2012-13	Increase
Parking - Full Year WVSU Faculty and Staff	\$90	<b>\$97</b>	\$7
Second Vehicle Full Year WVSU Faculty and Staff	\$45	<b>\$49</b>	\$4
Parking - Full Year WVSU Students	\$75	<b>\$81</b>	\$6
Second Vehicle (student) One Semester	\$10	<b>\$11</b>	\$1
Parking Replacement	\$10	<b>\$11</b>	\$1
Parking - One Semester Fall, Spring students	\$40	<b>\$43</b>	\$3
Parking - January thru August student	\$55	<b>\$59</b>	\$4
Parking – Summer	\$30	<b>\$32</b>	\$2

# Miscellaneous Fees – 8% Increase

	Rate Per Semester/ Occurrence	Requested Rate Per Semester/ Occurrence	Increase
Special Fees and Charges	2011-12	2012-13	
Diploma Replacement	\$25	<b>\$27</b>	\$2
Transcript (after first)	\$6	<b>\$6</b>	\$0
Thesis Binding Fee	\$130	<b>\$140</b>	\$10
Graduation and Diploma	\$100	<b>\$108</b>	\$8
Graduation (Graduate ) and Diploma	\$110	<b>\$119</b>	\$9
Capitol Center Course Fee (per credit hour)	\$100	<b>\$108</b>	\$8
Internet Course Fee - Undergraduate	\$110	<b>\$119</b>	\$9
Internet Course Fee - Graduate	\$160	<b>\$173</b>	\$13
Key Deposit	\$10	<b>\$11</b>	\$1
Late Registration	\$25	<b>\$27</b>	\$2



# Miscellaneous Fees – 8% Increase

Special Fees and Charges	Rate Per	Requested	Increase
	Semester/ Occurrence	Rate Per Semester/ Occurrence	
	2011-12	2012-13	
Placement Testing Fee	\$20	<b>\$22</b>	\$2
Proctor Testing Fee	\$30	<b>\$32</b>	\$2
Regents' BA Degree Evaluation	\$300	<b>\$324</b>	\$24
Regents' BA Degree Posting Fee (per credit hour)	\$10	<b>\$11</b>	\$1
Resident Hall Breakage Deposit	\$100	<b>\$108</b>	\$8
First Time Residence Fee	\$100	<b>\$108</b>	\$8
Room Reservation Deposit	\$50	<b>\$54</b>	\$4
Returned Check Fee	\$25	<b>\$25</b>	\$0
ROTC Activity Fee	\$30	<b>\$32</b>	\$2
Off-Campus Instruction (per credit hour up to 12 hours maximum)	\$19	<b>\$21</b>	\$2

# Faculty Housing – 8% Increase

House Rental Room Rates	Rate Per Month	Requested	Increase
	2011-12	Rate Per Month 2012-13	
House A	\$685	\$740	\$55
House B	\$629	\$679	\$50
House C	\$493	\$532	\$39
House D	\$629	\$679	\$50
House E	\$506	\$546	\$40
House F	\$726	\$784	\$58
House G	\$656	\$708	\$52
House H	\$701	\$757	\$56
House I	\$506	\$546	\$40
House J	\$686	\$741	\$55
House K	\$632	\$683	\$51
House L (Rent includes utilities)	\$1,200	\$1,296	\$96
House M (Rent includes utilities)	\$1,500	\$1,620	\$120
House N	\$611	\$660	\$49
Duplex A	\$698	\$754	\$56
Duplex B	\$698	\$754	\$56

# Prillerman Apartments – 8% Increase

	Rate Per Semester	Requested Rate Per Semester	Increase
Prillerman Hall Apartments:			
Married and Single Parents	\$567	<b>\$612</b>	\$45
(One Student Per Apartment)	\$567	<b>\$612</b>	\$45
(Two Students Per Apartment)	\$310	<b>\$335</b>	\$25
(Handicap Apartments)	\$513	<b>\$554</b>	\$41

# Dormitory Fees – 8% Increase

Room Charges	Rate Per Semester	Requested	Increase
	2011-12	Rate Per Semester 2012-13	
Gore Hall Single	\$2,268	\$2,449	\$181
Gore Hall Double	\$1,566	\$1,691	\$125
Sullivan West Single	\$2,268	\$2,449	\$181
Sullivan West Double	\$1,566	\$1,691	\$125
Sullivan East Double	\$1,566	\$1,691	\$125
Sullivan East Single	\$2,268	\$2,449	\$181
Sullivan East Independent (8th Floor) (no double occupancy)	\$2,376	\$2,566	\$190
Dawson Single	\$2,322	\$2,508	\$186
Dawson Double	\$1,620	\$1,750	\$130
Room (Summer only) per week	\$135	\$146	\$11
Private Room (Summer only) per week	\$180	\$194	\$14

# Food Services – 8% Increase

Board Charges	Rate Per Semester	Requested	Increase
	2011-12	Rate Per Semester 2012-13	
Board - Option #1	\$1,735	<b>\$1,874</b>	\$139
Board - Option #2	\$1,535	<b>\$1,658</b>	\$123
Board - Option #3	\$1,585	<b>\$1,712</b>	\$127
Board (Summer only) per week	\$135	<b>\$146</b>	\$11
Dining Dollars (minimum opening balance)	\$150	<b>\$150</b>	\$0
Faculty/Staff Plans			
Block 25	\$100	<b>\$108</b>	\$8
Block 50	\$195	<b>\$211</b>	\$16

	Estimated Revenue	Estimated Revenue Increase	Estimated Number of Students	Estimated Revenue
	2011-12	2012-13	2012-13	2012-13
<b>Room and Board Charges</b>				
All Residence Halls:				
Gore Hall Single	\$217,728	(\$217,728)	0	\$0
Gore Hall Double	\$15,660	(\$15,660)	0	\$0
Sullivan West Single	\$156,492	\$272,160	140	\$428,652
Sullivan West Double	\$275,616	\$22,049	141	\$297,665
Sullivan East Double	\$87,696	\$7,016	56	\$94,712
Sullivan East Single	\$72,576	\$5,806	32	\$78,382
Sullivan East Independent (8th Floor)	\$28,512	\$2,281	12	\$30,793
Dawson Single	\$78,948	\$6,316	34	\$85,264
Dawson Double	\$115,020	\$9,202	71	\$124,222
Room (Summer only) per week	\$6,885	\$551	51	\$7,436
Private Room (Summer only) per week	\$900	\$72	5	\$972
Board Plans:				
Board - Option #1	\$267,190	\$21,375	119	\$288,565
Board - Option #2	\$225,645	\$18,052	147	\$243,697
Board - Option #3	\$366,135	\$29,291	196	\$395,425
Board (Summer only) per week	\$7,695	\$616	57	\$8,311
Dining Dollars (minimum opening balance)	\$23,400	\$0	156	\$23,400
Faculty/Staff Plans				
Block 25	\$0	\$0	\$0	\$0
Block 50	\$585	\$47	\$0	\$632
	<b>\$1,946,683</b>	<b>\$161,444</b>	<b>486</b>	<b>\$2,108,127</b>

## FY 2013 – FY 2015 Estimated Salary Calculations for Classified Staff ONLY

					33%	33%	33%
		Base	Fully Funded	Difference	FY13	FY14	FY15
Fund	FTE	3/13/2012	Year 6		Pool	Pool	Pool
0373	32.18	\$1,058,773	\$1,137,965	\$79,191			
4611 COF	41.00	\$1,572,676	\$1,718,500	\$145,824			
4611 Phy Fac	65.00	\$1,636,460	\$1,740,862	\$104,402			
4611 Specials	7.85	\$271,271	\$296,018	\$24,747			
Other Specials	39.70	\$1,367,373	\$1,470,711	\$103,337			
<b>Total Salaries</b>	<b>185.73</b>	<b>\$5,906,553</b>	<b>\$6,364,055</b>	<b>\$457,502</b>	<b>\$152,501</b>	<b>\$152,501</b>	<b>\$152,500</b>
<b>Benefits (15%)</b>					<b>\$22,875</b>	<b>\$22,875</b>	<b>\$22,875</b>
				<b>Total</b>	<b>\$175,376</b>	<b>\$175,376</b>	<b>\$175,375</b>

	FY13 Projected Budget	Increases/Decreases	8% Increase Only	W/\$750,000 from HEPC
Tuition & Fees	\$11,272,000	\$1,009,000	\$12,281,000	\$12,281,000
Federal Grants & Contracts	1,347,000		1,347,000	1,347,000
State Grants & Contracts	2,597,000		2,597,000	2,597,000
Auxiliary Enterprise Revenue	8,393,000	(2,266,000)	6,127,000	6,127,000
Sales and Services of Ed Activities	49,000		49,000	49,000
Student Activity Fees KVCTC	781,400	(595,000)	186,400	186,400
Service Agreement KVCTC	1,600,000	(1,600,000)	0	0
Other Sources	767,415		767,415	767,415
<b>Total Oper Revs:</b>	<b>26,806,815</b>	<b>(3,452,000)</b>	<b>23,354,815</b>	<b>23,354,815</b>
Salaries and wages	18,135,000	153,000	18,288,000	18,288,000
Benefits	4,167,000	103,000	4,270,000	4,270,000
Supplies & other services	29,091,777	(2,266,000)	26,825,777	26,825,777
Land Grant Exp		(1,908,000)	(1,908,000)	(1,908,000)
Utilities	2,070,000		2,070,000	2,070,000
Scholarships	2,233,000		2,233,000	2,233,000
Fees assessed by HEPC	112,000		112,000	112,000
<b>Total Oper Exps:</b>	<b>55,808,777</b>	<b>(3,918,000)</b>	<b>51,890,777</b>	<b>51,890,777</b>
State Appropriations	12,835,589	(1,908,000)	10,927,589	11,677,589
Capital Projects & Bond Proceeds	16,700,000		16,700,000	16,700,000
Investment Income	13,000		13,000	13,000
<b>Total Non-Op Rev/Exps</b>	<b>29,548,589</b>	<b>(1,908,000)</b>	<b>27,640,589</b>	<b>28,390,589</b>
<b>NET BALANCE</b>	<b>\$546,627</b>	<b>(\$1,442,000)</b>	<b>(\$895,373)</b>	<b>(\$145,373)</b>



# WV SU

Office of Business & Finance

BOG Audit Committee

March 21, 2012

# External Audit Update

- Financial Aid Audit
  - Waiting on the auditor's report
- Legislative Audit
  - The auditors are examining procedures for payroll and annual/sick leave

# Internal Review Update

- Purchasing Department
  - Review included P-card, Accounts Payable, Cash Advances, & Travel
    - Updated all written procedures
    - Found discrepancies in travel reimbursement forms
- Cash Collection Points
  - Capitol Center did not deposit money within 24 hours