

Marshall University
Budget Work Group
Meeting Agenda

February 14, 2014

4:00 PM

Shawkey Dining Room – MSC 2E28

- I. Call to order
- II. Review of 20/20 Effort and BWG Purpose
- III. FY 15 Budget Documents
- IV. FY13 Student Revenue Analysis
- V. Adjournment

Specific Topics Recommended:

- New/Alternative Revenue Sources
- E-course Compensation Model/Remodeling
- Policies related to research
 - F&A (Indirects)
 - Salary Savings for Grant Funded positions
 - Space Use
- Fee restructuring

Specific Information Requested:

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-
-

MU Budget Components FY 14

Operating Budget – E&G, State appropriations, Overhead (E-Course, SOM & Auxiliaries)

Revenue Budget – Program & Course Fees, internal charges, service fees, clinic fees, etc.

Summer Budget – E&G summer terms

E-course Budget – E-course fees

Housing Budget – Room & Board charges, conference charges

Athletics Budget – Auxiliary fees, ticket sales, camp fees, advertising sales, conference distributions, institutional support Big Green, etc.

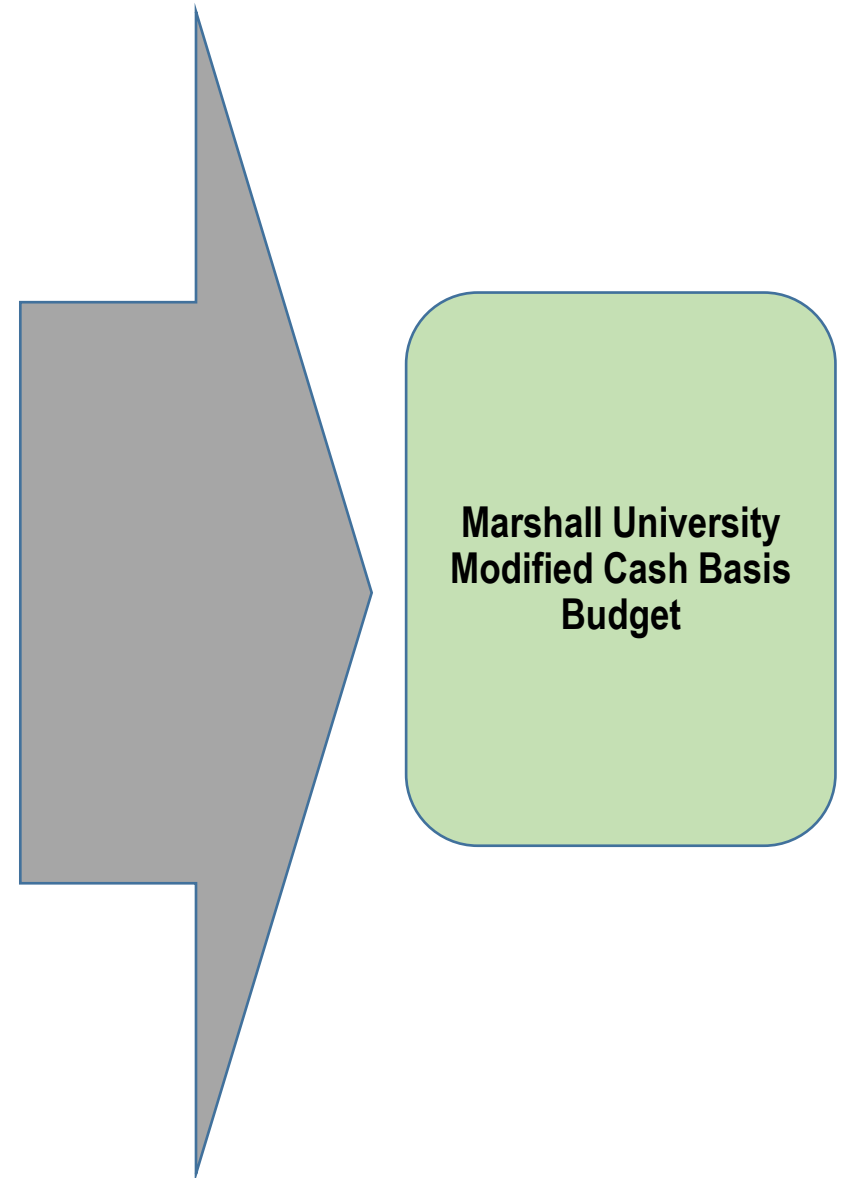
Other Auxiliary Budget – Parking fees & fines, facility rental, vending, etc.

Pharmacy Budget – E&G, clinical position support, institutional start-up support

Physical Therapy Budget – E&G, Institutional start-up support

Capital Fee Budget – Capital Fees

Reserves Budget – Prior Year Operating Surpluses, Prior Year Funded Depreciation, Prior Year Investment Earnings



**Marshall University
Modified Cash Basis
Budget**

Marshall University Modified Cash Basis Budget

Contingent Budget Adjustments

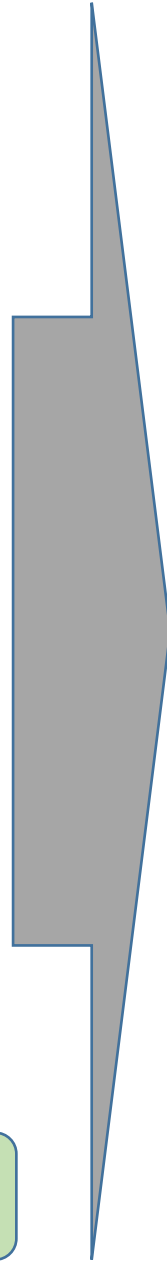
Reductions for Expenses that are Capitalized

OPEB Accrual

Adjustments for Remission Waivers,
Scholarship Allowance, Scholarships in Outside
Bank Accounts

Reduction for Principal Payments included in
Cash Basis Budget

Adjust Depreciation from Cash to Accrual Basis



MU Audit
Basis Budget

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MUSOM
Audit Basis
Budget

+

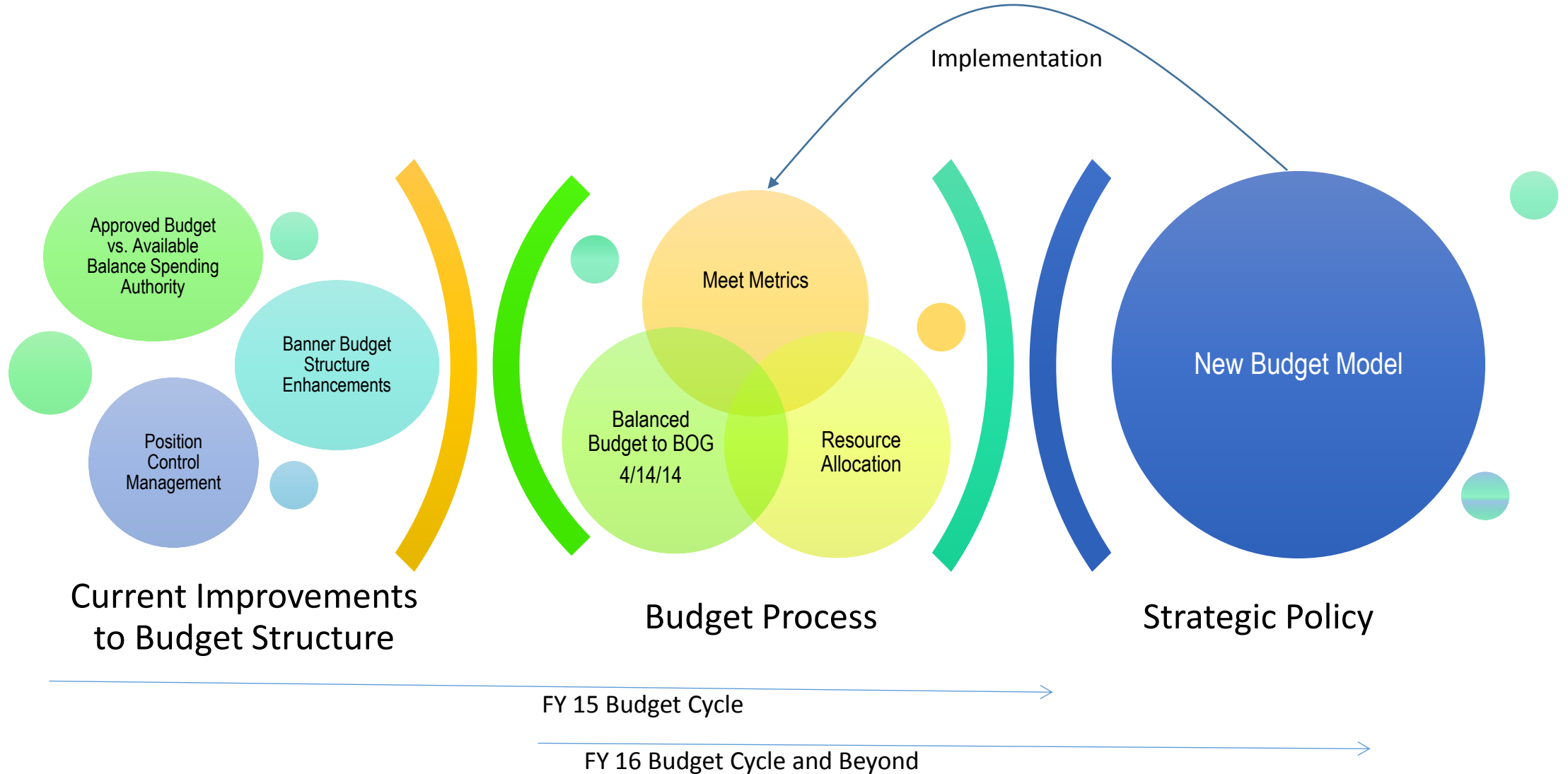
MURC Audit
Basis Budget

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Consolidated
Audit Basis
Budget

Budget Process Development

Draft 2-14-14



FY2103 Actual Student Fees Collected

Fee Type	Athletics	Autism	Central Services	Coll of Bus	College of Arts & Media	College of Education	College of Health Prof	College of IT & ENGR	College of Liberal Arts	College of Science	Executive Affairs	Information Technology	Institutional	INTO	Physical Therapy	Provost Admin	Sch of Medicine	School of Pharmacy	South Charleston	Total		
Application Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,225	20,100	-	66,325		
Athletic Title IX Equity Fee - MU	1,740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,740		
Auxiliary Enterprise-MU St Fee	3,782,877	-	593,656	-	-	-	-	-	-	-	-	-	1,357,705	-	-	-	-	-	-	5,734,238		
Auxiliary Enterprise-SOM Student Fee	186,245	-	29,241	-	-	-	-	-	-	-	-	-	34,567	-	-	-	-	-	-	250,053		
E-Course Fee	-	-	-	-	-	-	-	-	-	-	-	10,315,159	-	-	-	-	-	-	-	10,315,159		
Graduate Capital Fee	-	-	-	-	-	-	-	-	-	-	-	-	716,368	-	-	-	-	-	-	716,368		
Graduate E & G Fee	-	-	-	-	-	-	-	-	-	-	-	-	6,731,468	-	702,333	-	-	-	-	7,433,801		
Health Profession Fee	-	-	-	-	-	-	172,703	-	-	-	-	-	-	-	-	-	-	-	-	172,703		
Miscellaneous Student Fees	-	328,345	-	542,663	131,360	84,734	344,838	127,554	122,162	11,746	-	-	(27,984)	60,000	300	1,441,630	-	4,000	4,480	3,175,828		
Off Campus Fees	-	-	-	-	-	35	-	-	-	-	-	22,493	454,553	-	-	-	-	-	109,522	586,602		
SOM E & G Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,804,208	-	-	1,804,208		
SOM Capital Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	257,459	-	-	257,459		
SOM Health Profession Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,339,018	-	-	6,339,018		
Student Lab Fees	-	-	-	-	137,710	49,148	136,453	32,460	270	726,231	3,427	119,115	51,397	-	-	-	-	-	-	1,256,211		
Testing and Evaluation Fees	-	-	-	-	-	-	-	-	-	-	-	16,250	60	-	-	8,179	-	-	3,060	27,549		
Undergraduate Capital Fee	-	-	-	-	-	-	-	-	-	-	-	-	4,366,999	-	-	-	-	-	-	4,366,999		
Undergraduate E & G Fee	-	-	-	-	-	-	-	-	-	-	-	-	41,107,333	-	-	-	-	-	1,631,274	42,738,606		
Total	3,970,862	328,345	622,897	542,663	269,070	133,916	653,994	160,014	122,432	737,977	3,427	10,473,017	54,792,465	60,000	702,633	1,449,809	8,446,910	1,655,374	117,062	85,242,868		
																				E&G Fees	50,172,407	
																					SOM E&G/Fee	8,143,226
																					Capital Fees	5,340,825
																					E-Course Fees	10,315,159
																					Auxiliary Fees	5,986,031
																					Other Student Fees	5,285,219

Marshall University (No SOM or MURC)
 FY 2015 Operating Budget (by budget unit) - 1/18/14 First Draft (at FY 14 Initial Salaries)

Budget Units>	Athletics	Central Services	Coll of Bus	College of Arts & Media	College of Education	College of Health Prof	College of IT & ENGR	College of Liberal Arts	College of Science	Communications	Development	Executive Affairs	Finance	Honors College	Information Technology	Institutional Research	Physical Plant	Provost Admin	Research	School of Pharmacy	Physical Therapy	Sch of Medicine	South Charleston	Institutional	Unallocated Labor Pool	Total	
Source of Funds																											
State Appropriations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,150,638	-	48,150,638
Education & General Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,341,855	-	46,341,855
Projected Incremental Tuition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E-Course - Institutional Share	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,586,250	-	3,586,250
Overhead Cost Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,110,340	-	1,110,340
Source of Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99,189,083	-	99,189,083
Use of Funds																											
Regular Salaries																											
Committed Positions	1,597,352	620,448	4,189,922	3,649,948	5,206,825	3,420,478	2,270,001	6,665,238	6,627,559	453,565	597,700	2,519,758	2,250,525	260,821	4,512,067	193,074	3,406,641	4,299,913	176,735	-	-	275,270	710,887	-	1,147,477	55,052,202	
Vacant Positions	-	147,208	789,837	47,000	238,325	602,874	120,000	1,109,774	519,395	-	52,020	168,304	157,293	33,176	84,907	-	409,154	152,459	31,470	-	-	-	270,674	-	(1,050,000)	3,883,870	
AEI	12,946	17,159	35,591	54,044	85,260	36,471	23,467	103,687	92,968	8,400	8,100	44,147	37,740	900	78,185	4,080	77,966	58,974	4,441	-	-	3,476	14,311	-	65,359	867,673	
Benefits	404,180	204,837	1,309,006	979,009	1,443,437	1,059,614	629,915	2,056,340	1,889,620	120,573	171,691	713,106	638,291	76,968	1,220,216	51,457	1,016,272	1,177,461	55,501	-	-	72,753	259,923	-	57,860	15,608,030	
Total Regular Position	2,014,477	989,651	6,324,356	4,730,001	6,973,847	5,119,437	3,043,382	9,935,039	9,129,542	582,538	829,511	3,445,315	3,083,849	371,865	5,895,375	248,611	4,910,033	5,688,808	268,147	-	-	351,500	1,255,795	-	220,696	75,411,775	
Proposed Salary Pools																											
Reverse Vacancy Recapture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,050,000	-	1,050,000
Salary Adj-Promo, AEI, Reclass	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	407,354	-	407,354
Legislated Pay Increase	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	705,600	-	705,600
Faculty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500,000	-	1,500,000
Classified Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	900,000	-	900,000
Non-Classified Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200,000	-	1,200,000
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Proposed Salary Pools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,762,954	-	5,762,954
Retiree Health Premiums E-G-A Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	269,604	-	269,604
Subtotal-Salaries & Benefits	2,014,477	989,651	6,324,356	4,730,001	6,973,847	5,119,437	3,043,382	9,935,039	9,129,542	582,538	829,511	3,445,315	3,083,849	371,865	5,895,375	248,611	4,910,033	5,688,808	268,147	-	-	351,500	1,255,795	269,604	5,983,650	81,444,333	
Base Committed Operating Allocations	2,264,477	155,302	5,100	-	22,000	103,180	-	-	-	-	-	49,963	42,000	-	813,325	-	8,232,198	237,898	46,056	206,000	461,271	-	481,614	7,836,461	-	20,956,845	
Committed Reclassified to Salaries	(2,014,477)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,014,477)
Est'd Changes to Committed Opr Allocations	-	35,000	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	740,000	-	-	-	-	-	-	-	105,000	-	900,000
Base Discretionary Allocations	1,300,436	62,372	172,720	481,879	737,832	230,008	494,271	860,370	466,399	382,811	122,287	543,119	225,842	116,608	2,207,449	11,680	247,013	1,200,961	38,060	-	-	32,019	592,629	32,588	-	10,559,353	
Subtotal-Operating Allocations	1,550,436	252,674	177,820	481,879	759,832	333,188	494,271	860,370	466,399	382,811	122,287	593,082	267,842	116,608	3,040,774	11,680	9,219,211	1,438,859	84,116	206,000	461,271	32,019	1,074,243	7,974,049	-	30,401,721	
Annual Allocations																											
Classroom Enhancements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	-	-	-	-	-	-	-	-	500,000
Funded Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,197,525	-	1,197,525
Subtotal-Annual Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	-	-	-	-	-	-	1,197,525	-	1,697,525
Total Use of Funds	3,564,913	1,242,325	6,502,176	5,211,880	7,733,679	5,452,625	3,537,653	10,795,409	9,595,941	965,349	951,798	4,038,397	3,351,691	488,473	8,936,149	260,291	14,629,244	7,127,667	352,263	206,000	461,271	383,519	2,330,038	9,441,178	5,983,650	113,543,579	
Budget Balance	(3,564,913)	(1,242,325)	(6,502,176)	(5,211,880)	(7,733,679)	(5,452,625)	(3,537,653)	(10,795,409)	(9,595,941)	(965,349)	(951,798)	(4,038,397)	(3,351,691)	(488,473)	(8,936,149)	(260,291)	(14,629,244)	(7,127,667)	(352,263)	(206,000)	(461,271)	(383,519)	(2,330,038)	89,747,905	(5,983,650)	(14,354,496)	
Current Year One-Time Sources																											
Accumulated Investment Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Summer FY 2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other One-Time Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal-One-Time Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Realized Budget Balance	(3,564,913)	(1,242,325)	(6,502,176)	(5,211,880)	(7,733,679)	(5,452,625)	(3,537,653)	(10,795,409)	(9,595,941)	(965,349)	(951,798)	(4,038,397)	(3,351,691)	(488,473)	(8,936,149)	(260,291)	(14,629,244)	(7,127,667)	(352,263)	(206,000)	(461,271)	(383,519)	(2,330,038)	89,747,905	(5,983,650)	(14,354,496)	

Marshall University (No SOM or MURC)
 FY 2015 Operating Budget (by budget unit) - 2/14/14 Second Draft (at 1/31/14 Salaries)

DRAFT
 2/14/2014

Budget Units>	Athletics	Central Services	Coll of Bus	College of Arts & Media	College of Education	College of Health Prof	College of IT & ENGR	College of Liberal Arts	College of Science	Communications	Development	Executive Affairs	Finance	Honors College	Information Technology	Institutional Research	Physical Plant	Provost Admin	Research	School of Pharmacy	Physical Therapy	Sch of Medicine	South Charleston	Institutional	Unallocated Labor Pool	Total	
Source of Funds																											
State Appropriations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,150,638	-	48,150,638	
Education & General Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,341,855	-	46,341,855	
Projected Incremental Tuition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
E-Course - Institutional Share	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,586,250	-	3,586,250	
Overhead Cost Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,110,340	-	1,110,340	
Source of Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99,189,083	-	99,189,083	
Use of Funds																											
Regular Salaries																											
Committed Positions	1,636,964	632,195	4,418,800	3,552,261	4,884,891	3,789,215	2,383,156	7,514,510	7,044,152	455,365	614,500	2,347,321	2,161,060	161,421	4,447,983	193,674	3,569,439	4,348,239	178,217	-	-	212,725	702,500	-	47,251	55,295,838	
Search in Progress Positions	-	71,400	506,165	216,321	341,362	132,079	209,121	240,523	187,949	-	-	29,421	58,662	-	-	-	50,122	35,700	-	-	-	-	-	-	-	-	2,078,825
Vacant Positions	95,015	50,075	104,961	-	288,302	122,137	-	138,114	203,634	-	37,620	161,510	60,000	33,176	188,813	-	156,997	101,498	31,470	-	-	-	-	-	-	-	1,773,322
Cancelled Positions	-	-	-	-	-	-	-	-	-	-	-	95,905	172,538	-	-	-	-	84,455	-	-	-	63,727	-	-	379,292	-	795,917
Cancelled Position Base Reduction	-	-	-	-	-	-	-	-	-	-	-	(95,905)	(172,538)	-	-	-	-	(84,455)	-	-	-	(63,727)	-	-	(379,292)	-	(795,917)
AEI	12,766	16,230	35,591	49,869	75,720	35,580	21,211	91,807	87,148	8,400	8,100	39,705	33,300	-	72,912	4,080	73,406	56,042	4,441	-	-	2,450	14,911	-	-	743,671	
Benefits	455,378	200,944	1,322,100	996,616	1,459,062	1,064,622	682,120	2,084,073	1,963,472	121,043	172,317	672,847	603,699	50,790	1,229,234	51,614	1,004,840	1,185,326	55,887	-	-	56,161	187,244	-	12,333	15,631,722	
Total Regular Position	2,200,122	970,844	6,387,617	4,815,067	7,049,337	5,143,633	3,295,608	10,069,027	9,486,355	584,808	832,537	3,250,804	2,916,721	245,387	5,938,942	249,368	4,854,804	5,726,806	270,015	-	-	271,337	904,655	-	59,584	75,523,377	
Proposed Salary Pools																											
Salary Adj-Promo, AEI, Reclass	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	407,354	-	407,354
Legislated Pay Increase	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	705,600	-	705,600
Faculty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500,000	-	1,500,000
Classified Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	900,000	-	900,000
Non-Classified Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200,000	-	1,200,000
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,230,081	-	1,230,081
Total Proposed Salary Pools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,943,035	-	5,943,035
Retiree Health Premiums E-G-A Funds																											
Retiree Health Premiums E-G-A Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	269,604	-	269,604
Subtotal-Salaries & Benefits	2,200,122	970,844	6,387,617	4,815,067	7,049,337	5,143,633	3,295,608	10,069,027	9,486,355	584,808	832,537	3,250,804	2,916,721	245,387	5,938,942	249,368	4,854,804	5,726,806	270,015	-	-	271,337	904,655	269,604	6,002,619	81,736,016	
Base Committed Operating Allocations	250,000	155,302	5,100	-	22,000	226,590	-	-	-	-	-	49,963	42,000	-	803,325	-	8,232,198	216,648	46,056	206,000	461,271	-	502,829	7,723,086	-	18,942,368	
Prior Draft Adjustments	-	35,000	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	740,000	-	-	-	-	-	-	105,000	-	900,000	
Current Draft Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(400,000)	-	(400,000)	
Base Discretionary Allocations	1,300,436	62,372	172,720	481,879	737,832	230,008	494,271	860,370	466,399	382,811	122,287	543,119	225,842	116,608	2,207,449	11,680	247,013	1,200,961	38,060	-	-	32,019	592,629	32,588	-	10,559,353	
Prior Draft Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Draft Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal-Operating Allocations	1,550,436	252,674	177,820	481,879	759,832	456,598	494,271	860,370	466,399	382,811	122,287	593,082	267,842	116,608	3,030,774	11,680	9,219,211	1,417,609	84,116	206,000	461,271	32,019	1,095,458	7,460,674	-	30,001,721	
Annual Allocations																											
Classroom Enhancements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	-	-	-	-	-	-	-	500,000	
Funded Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,197,525	-	1,197,525	
Subtotal-Annual Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	-	-	-	-	-	-	1,197,525	-	1,697,525
Total Use of Funds	3,750,558	1,223,518	6,565,437	5,296,946	7,809,169	5,600,231	3,789,879	10,929,397	9,952,754	967,619	954,824	3,843,886	3,184,563	361,995	8,969,716	261,048	14,574,015	7,144,415	354,131	206,000	461,271	303,356	2,000,113	8,927,803	6,002,619	113,435,262	
Budget Balance	(3,750,558)	(1,223,518)	(6,565,437)	(5,296,946)	(7,809,169)	(5,600,231)	(3,789,879)	(10,929,397)	(9,952,754)	(967,619)	(954,824)	(3,843,886)	(3,184,563)	(361,995)	(8,969,716)	(261,048)	(14,574,015)	(7,144,415)	(354,131)	(206,000)	(461,271)	(303,356)	(2,000,113)	90,261,280	(6,002,619)	(14,246,179)	
Current Year One-Time Sources																											
Accumulated Investment Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Summer FY 2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other One-Time Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal-One-Time Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Realized Budget Balance	(3,750,558)	(1,223,518)	(6,565,437)	(5,296,946)	(7,809,169)	(5,600,231)	(3,789,879)	(10,929,397)	(9,952,754)	(967,619)	(954,824)	(3,843,886)	(3,184,563)	(361,995)	(8,969,716)	(261,048)	(14,574,015)	(7,144,415)	(354,131)	(206,000)	(461,271)	(303,356)	(2,000,113)	90,261,280	(6,002,619)	(14,246,179)	