

# Oklahoma Panhandle State University

## Education & General Analysis

	"FY 2021" E&G Part I	Budget %	"FY2020" E&G Part I	Budget %	Change from Prior Year	Change %
<b>Budgeted Education &amp; General Revenue</b>						
State Appropriations - Operations	\$ 5,414,586	31.8%	\$ 5,637,064	33.1%	\$ (222,478)	-3.9%
State Appropriations - Grants, Contracts	76,182	0.4%	125,202	0.7%	(49,020)	-39.2%
Federal Appropriations	-	0.0%	-	0.0%	-	0.0%
Tuition & Fees	10,998,451	64.5%	11,259,623	66.1%	(261,172)	-2.3%
Gifts, Grants	-	0.0%	-	0.0%	-	0.0%
Sales & Services	-	0.0%	-	0.0%	-	0.0%
Stimulus Funds (CARES Act)	544,851					
Other	<u>10,600</u>	0.1%	<u>5,100</u>	0.0%	<u>5,500</u>	107.8%
Total Current Year Budgeted E&G Revenue	17,044,670	100.0%	17,026,989	100.0%	17,681	0.1%
<b>Budgeted Education &amp; General Expenditures</b>						
Instruction	4,256,216	24.9%	4,554,879	26.7%	(298,663)	-6.6%
Research	-	0.0%	-	0.0%	-	0.0%
Public Service	-	0.0%	-	0.0%	-	0.0%
Academic Support	1,213,151	7.1%	1,135,593	6.6%	77,558	6.8%
Student Services	3,064,917	17.9%	3,107,174	18.2%	(42,257)	-1.4%
Institutional Support	2,087,404	12.2%	2,130,253	12.5%	(42,849)	-2.0%
Physical Plant	2,870,452	16.8%	2,581,348	15.1%	289,104	11.2%
Scholarships & Fellowships	<u>3,610,592</u>	21.1%	<u>3,570,265</u>	20.9%	<u>40,327</u>	1.1%
Total Current Year Budgeted E&G Expenditures	17,102,732	100.0%	17,079,512	100.0%	23,220	0.1%
<b>Budgeted E&amp;G Increase/(Decrease) Before Use of Reserves</b>	(58,062)		(52,523)		(5,539)	10.5%
Prior Year E&G Reserve (SRA3 Sch C, Line 3)	<u>2,480,650</u>		<u>1,773,251</u>		<u>707,399</u>	39.9%
<b>Projected Ending E&amp;G Reserve (SRA3 Sch C, Line 8)</b>	<b><u>\$ 2,422,588</u></b>		<b><u>\$ 1,720,728</u></b>		<b><u>\$ 701,860</u></b>	<b>40.8%</b>

### Budget Assumptions:

#### 1. Appropriation Change

Percentage Change	-4.70%
Total Dollar Value Increase/(Decrease)	-\$271,498

#### 2. Enrollment Assumptions

FTE Increase/(Decrease)	-5%
Tuition & Fee Rate Changes*	1.9%
Total Tuition & Fee Revenue Increase/(Decrease)	-\$261,172

#### 3. Stimulus Funding

Total Institutional FY2021 Funding***	\$334,259
Total Student FY2021 Funding***	\$210,592

#### 4. Other E&G Assumptions/Highlights

E&G Reserve 15%\*\*

\*Tuition & Fee Rate Changes include an E&G fee and Auxiliary Fee.

\*\*Reserve is figured on cash basis.

\*\*\*A total of \$392,700 was expensed in FY20.

# Oklahoma Panhandle State University

## Total Revenue Analysis

	"FY 2021"		"FY2020"		Change from	
	All Sources	Rev %	All Sources	Rev %	Prior Year	Change %
<b>Budgeted Revenue (All Sources)</b>						
State Appropriations - All	\$ 5,490,768	19.2%	\$ 5,762,266	20.4%	\$ (271,498)	-4.7%
Tuition and Fees (Revolving Funds)	10,998,451	38.5%	11,259,623	39.8%	(261,172)	-2.3%
Gifts, Endowment	-	0.0%	-	0.0%	-	#DIV/0!
Other	10,600	0.0%	5,100	0.0%	5,500	107.8%
Total E&G Revenue	16,499,819	57.7%	17,026,989	60.2%	(527,170)	-3.1%
Stimulus Funds (CARES Act)	544,851					
Subtotal	17,044,670					
Projected Use of E&G Reserves	58,062	0.2%	52,523	0.2%	5,539	10.5%
Total E&G Revenue, Stimulus Funds and Use of Reserves	17,102,732	59.8%	17,079,512	60.3%	23,220	0.1%
Auxiliary Revenues (excluding SFA funds)	6,403,690	22.4%	6,660,951	23.5%	(257,261)	-3.9%
Projected Use of Auxiliary Reserves	116,402	0.4%	-	0.0%	116,402	#DIV/0!
Student Financial Aid	3,240,000	11.3%	3,227,500	11.4%	12,500	0.4%
Grants and Sponsored Programs	1,716,918	6.0%	1,334,815	4.7%	382,103	28.6%
<b>Total Revenue and Budgeted Reserve All Sources</b>	<b>\$ 28,579,742</b>		<b>\$ 28,302,778</b>		<b>\$ 276,964</b>	

### Auxiliary Assumptions / Comments:

#### 1. Room & Board Revenue Assumptions

Increase/Decrease in Residential Students	0
Total Revenue Increase/(Decrease)	13,495

#### Meal Plans

Rates shown are for a semester.

Rate Type	Current Rate	\$ Change	Proposed Rate 1.5%
5	\$852	\$12	\$864
10	\$1,555	\$23	\$1,578
15	\$1,658	\$25	\$1,683
20	\$1,786	\$27	\$1,813

#### 2. Other Auxiliary Assumptions/Highlights

Auxiliary Reserve 15%\*

\*Reserve is figured on cash basis.

# NORTHEASTERN OKLAHOMA A&M COLLEGE

## Education & General Analysis

	"FY 2021" E&G Part I	Budget %	"FY2020" E&G Part I	Budget %	Change from Prior Year	Change %
<b>Budgeted Education &amp; General Revenue</b>						
State Appropriations - Operations	\$ 6,670,531	43.9%	\$ 6,944,614	43.2%	\$ (274,083)	-3.9%
State Appropriations - Grants, Contracts	184,682	1.2%	249,607	1.6%	(64,925)	-26.0%
Federal Appropriations	-	0.0%	-	0.0%	-	#DIV/0!
Tuition & Fees	7,503,450	49.3%	8,788,700	54.7%	(1,285,250)	-14.6%
Gifts, Grants	44,000	0.3%	60,000	0.4%	(16,000)	-26.7%
Sales & Services	-	0.0%	-	0.0%	-	#DIV/0!
CARES Act	775,827	5.1%				
Other	<u>28,250</u>	0.2%	<u>15,750</u>	0.1%	<u>12,500</u>	79.4%
Total Current Year Budgeted E&G Revenue	15,206,740	100.0%	16,058,671	100.0%	(851,931)	-5.3%
<b>Budgeted Education &amp; General Expenditures</b>						
Instruction	5,167,934	33.9%	6,121,410	37.1%	(953,476)	-15.6%
Research	-	0.0%	-	0.0%	-	#DIV/0!
Public Service	-	0.0%	-	0.0%	-	#DIV/0!
Academic Support	1,112,315	7.3%	1,313,632	8.0%	(201,317)	-15.3%
Student Services	977,497	6.4%	1,153,769	7.0%	(176,272)	-15.3%
Institutional Support	2,088,808	13.7%	2,270,579	13.8%	(181,771)	-8.0%
Physical Plant	2,463,832	16.1%	2,950,049	17.9%	(486,217)	-16.5%
Scholarships & Fellowships	<u>3,450,727</u>	22.6%	<u>2,674,900</u>	16.2%	<u>775,827</u>	29.0%
Total Current Year Budgeted E&G Expenditures	15,261,113	100.0%	16,484,339	100.0%	(1,223,226)	-7.4%
<b>Budgeted E&amp;G Increase/(Decrease) Before Use of Reserves</b>	(54,373)		(425,668)		371,295	-87.2%
Prior Year E&G Reserve (SRA3 Sch C, Line 3)	<u>1,642,978</u>		<u>2,450,000</u>		<u>(807,022)</u>	-32.9%
<b>Projected Ending E&amp;G Reserve (SRA3 Sch C, Line 8)</b>	<u><b>\$ 1,588,605</b></u>		<u><b>\$ 2,024,332</b></u>		<u><b>\$ (435,727)</b></u>	-21.5%

### Budget Assumptions:

#### 1. Appropriation Change

Percentage Change	3.95%
Total Dollar Value Increase/(Decrease)	(\$274,083)

#### 2. Enrollment Assumptions

FTE Increase/(Decrease)	-266.67
Tuition & Fee Rate Changes	N/A
Total Tuition & Fee Revenue Increase/(Decrease)	(\$1,285,250)

#### 3. Stimulus Funding

Total Institutional FY2021 Funding	\$719,185
Total Student FY2021 Funding	\$56,642

#### 4. Other E&G Assumptions/Highlights

Anticipate a 9.5% enrollment decline

Suspended two low-enrollment programs

Eliminated on-campus print shop due to low demand

Non-renewed non-permanent faculty

Notified staff their employment will end on 6.30.20

# Northeastern Oklahoma A&M College

## All Sources Revenue Analysis

	"FY 2021"		"FY2020"		Change from	
	<u>All Sources</u>	<u>Rev %</u>	<u>All Sources</u>	<u>Rev %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Revenue (All Sources)</b>						
State Appropriations - All	\$ 6,855,213	19.5%	\$ 7,194,221	19.3%	\$ (339,008)	-4.7%
Tuition and Fees (Revolving Funds)	7,503,450	21.3%	8,788,700	23.5%	(1,285,250)	-14.6%
Gifts, Endowment	44,000	0.1%	60,000	0.2%	(16,000)	-26.7%
CARES Act	775,827	2.2%				
Other	<u>28,250</u>	<u>0.1%</u>	<u>15,750</u>	<u>0.0%</u>	<u>12,500</u>	<u>79.4%</u>
Total E&G Revenue	15,206,740	43.3%	16,058,671	43.0%	(1,627,758)	-10.1%
Projected Use of E&G Reserves	<u>54,373</u>	<u>0.2%</u>	<u>379,203</u>	<u>1.0%</u>	<u>(324,830)</u>	<u>-85.7%</u>
Total E&G Revenue and Use of Reserves	15,261,113	43.4%	16,437,874	44.0%	(1,176,761)	-7.2%
Auxiliary Revenues (excluding SFA funds)	8,502,428	24.2%	9,579,694	25.6%	(1,077,266)	-11.2%
Projected Use of Auxiliary Reserves	361,608	1.0%	285,865	0.8%	75,743	26.5%
Student Financial Aid	10,443,421	29.7%	10,475,000	28.0%	(31,579)	-0.3%
Grants and Sponsored Programs	589,978	1.7%	589,978	1.6%	-	0.0%
<b>Total Revenue and Budgeted Reserve All Sources</b>	<b><u>\$ 35,158,548</u></b>		<b><u>\$ 37,368,411</u></b>		<b><u>\$ (2,209,863)</u></b>	

### Auxiliary Assumptions / Comments:

#### 1. Room & Board Revenue Assumptions

Increase/Decrease in Residential Students	-9.50%
Total Revenue Increase/(Decrease)	\$501,000

#### 2. Other Auxiliary Assumptions/Highlights

Anticipate residential students to be down similiarly - 9.5%

Restructured assistant coach model

Restructured residential hall director model

Suspended Equestrian team and made into club sport

Reduced travel and supplies budget for all sports

# Langston University

## Education & General Analysis

	"FY 2021" E&G Part I	Budget %	"FY2020" E&G Part I	Budget %	Change from Prior Year	Change %
<b>Budgeted Education &amp; General Revenue</b>						
State Appropriations - Operations	\$ 13,929,433	36.2%	\$ 14,501,775	42.9%	\$ (572,342)	-3.9%
State Appropriations - Grants, Contracts	-	0.0%	-	0.0%	-	#DIV/0!
Federal Stimulus Funding - CARES	6,275,580	16.3%	-	0.0%	6,275,580	#DIV/0!
Tuition & Fees	16,783,297	43.6%	15,996,203	47.4%	787,094	4.9%
Gifts, Grants	950,000	2.5%	2,293,261	6.8%	(1,343,261)	-58.6%
Sales & Services	-	0.0%	-	0.0%	-	#DIV/0!
Other	<u>551,000</u>	1.4%	<u>982,533</u>	2.9%	<u>(431,533)</u>	-43.9%
Total Current Year Budgeted E&G Revenue	38,489,310	100.0%	33,773,772	100.0%	4,715,538	14.0%
<b>Budgeted Education &amp; General Expenditures</b>						
Instruction	8,862,541	22.6%	10,839,591	31.6%	(1,977,050)	-18.2%
Research	2,166,297	5.5%	1,744,535	5.1%	421,762	24.2%
Public Service	1,075,827	2.7%	1,565,436	4.6%	(489,609)	-31.3%
Academic Support	2,657,535	6.8%	2,678,779	7.8%	(21,244)	-0.8%
Student Services	3,756,436	9.6%	3,739,665	10.9%	16,771	0.4%
Institutional Support	4,801,095	12.3%	4,679,717	13.6%	121,378	2.6%
Physical Plant	7,848,555	20.0%	4,228,147	12.3%	3,620,408	85.6%
Scholarships & Fellowships	<u>8,017,459</u>	20.5%	<u>4,822,991</u>	14.1%	<u>3,194,468</u>	66.2%
Total Current Year Budgeted E&G Expenditures	39,185,745	100.0%	34,298,861	100.0%	4,886,884	14.2%
<b>Budgeted E&amp;G Increase/(Decrease) Before Use of Reserves</b>	(696,435)		(525,089)		(171,346)	32.6%
Prior Year E&G Reserve (SRA3 Sch C, Line 3)	<u>2,944,553</u>		<u>3,000,000</u>		<u>(55,447)</u>	-1.8%
<b>Projected Ending E&amp;G Reserve (SRA3 Sch C, Line 8)</b>	<u><b>\$ 2,248,118</b></u>		<u><b>\$ 2,474,911</b></u>		<u><b>\$ (226,793)</b></u>	<b>-9.2%</b>

### Budget Assumptions:

#### 1. Appropriation Change

Percentage Change

Total Dollar Value Increase/(Decrease)

#### 2. Enrollment Assumptions

FTE Increase/(Decrease)

Tuition & Fee Rate Changes

Total Tuition & Fee Revenue Increase/(Decrease)

#### 3. Stimulus Funding

Total Institutional FY2021 Funding

Total Student FY2021 Funding

#### 4. Other E&G Assumptions/Highlights

# Langston University

## All Sources Revenue Analysis

	"FY 2021"		"FY2020"		Change from	
	<u>All Sources</u>	<u>Rev %</u>	<u>All Sources</u>	<u>Rev %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Revenue (All Sources)</b>						
State Appropriations - All	\$ 13,929,433	15.4%	\$ 14,501,775	17.2%	\$ (572,342)	-3.9%
Federal Stimulus Funding - CARES	6,275,580	7.0%	-	0.0%	-	0.0%
Tuition and Fees (Revolving Funds)	16,783,297	18.6%	15,996,203	19.0%	787,094	4.9%
Gifts, Endowment	950,000	1.1%	2,293,261	2.7%	(1,343,261)	-58.6%
Other	<u>551,000</u>	<u>0.6%</u>	<u>982,533</u>	<u>1.2%</u>	<u>(431,533)</u>	<u>-43.9%</u>
Total E&G Revenue	38,489,310	42.7%	33,773,772	40.0%	(1,560,042)	-4.6%
Projected Use of E&G Reserves	<u>696,433</u>	<u>0.8%</u>	<u>-</u>	<u>0.0%</u>	<u>696,433</u>	<u>#DIV/0!</u>
Total E&G Revenue and Use of Reserves	39,185,743	43.4%	33,773,772	40.0%	5,411,971	16.0%
Auxiliary Revenues (excluding SFA funds)	20,759,792	23.0%	19,926,337	23.6%	833,455	4.2%
Projected Use of Auxiliary Reserves	-	0.0%	-	0.0%	-	0.0%
Student Financial Aid	7,379,503	8.2%	8,637,802	10.2%	(1,258,299)	-14.6%
Grants and Sponsored Programs	22,900,000	25.4%	22,000,000	26.1%	900,000	4.1%
<b>Total Revenue and Budgeted Reserve All Sources</b>	<b><u>\$ 90,225,038</u></b>		<b><u>\$ 84,337,911</u></b>		<b><u>\$ 5,887,127</u></b>	

### Auxiliary Assumptions / Comments:

#### 1. Room & Board Revenue Assumptions

Increase/Decrease in Residential Students

Total Revenue Increase/(Decrease)

#### 2. Other Auxiliary Assumptions/Highlights

# Connors State College

## Education & General Analysis

	"FY 2021" E&G Part I	Budget %	"FY2020" E&G Part I	Budget %	Change from Prior Year	Change %
<b>Budgeted Education &amp; General Revenue</b>						
State Appropriations - Operations	\$ 5,140,925	42.1%	5,352,159	42.0%	\$ (211,234)	-3.95%
State Appropriations - Grants, Contracts, Reimbursements	400,056	3.3%	448,151	3.5%	(48,095)	-10.7%
Federal Appropriations	-	0.0%	-	0.0%	-	#DIV/0!
Tuition & Fees	6,111,104	50.0%	6,492,932	50.9%	(381,828)	-5.9%
Gifts, Grants, Contracts, Reimbursements	542,229	4.4%	443,749	3.5%	98,480	22.2%
Sales & Services	-	0.0%	-	0.0%	-	#DIV/0!
Other (less Stimulus Funds)	<u>24,892</u>	0.2%	<u>8,133</u>	0.1%	<u>16,759</u>	NA
Total Current Year Budgeted E&G Revenue	12,219,206	100.0%	12,745,124	100.0%	(525,918)	-4.1%

### Budgeted Education & General Expenditures

Instruction	4,109,689	33.4%	4,032,569	33.3%	77,120	1.9%
Research	-	0.0%	-	0.0%	-	#DIV/0!
Public Service	-	0.0%	-	0.0%	-	#DIV/0!
Academic Support	1,458,211	11.9%	1,406,942	11.6%	51,269	3.6%
Student Services	1,289,613	10.5%	1,353,696	11.2%	(64,083)	-4.7%
Institutional Support	1,902,688	15.5%	1,807,772	14.9%	94,916	5.3%
Physical Plant	2,610,583	21.2%	2,571,123	21.2%	39,460	1.5%
Scholarships & Fellowships (less stimulus funds)	<u>915,729</u>	7.5%	<u>935,729</u>	7.7%	<u>(20,000)</u>	-2.1%
Total Current Year Budgeted E&G Expenditures	12,286,514	100.0%	12,107,831	100.0%	178,683	1.5%

<b>Budgeted E&amp;G Increase/(Decrease) Before Use of Reserves</b>	(67,308)		637,293		(704,601)	-110.6%
Prior Year E&G Reserve (SRA3 Sch C, Line 3)	<u>2,026,972</u>	16.7%	<u>1,068,340</u>		<u>958,632</u>	89.7%
<b>Projected Ending E&amp;G Reserve (SRA3 Sch C, Line 8)</b>	<b>\$ 1,959,664</b>	15.9%	<b>\$ 1,705,633</b>	14.1%	<b>\$ 254,031</b>	14.9%
<i>Currently projected end of year Reserve</i>			<i>\$2,026,972</i>	16.7%		

### Budget Assumptions:

#### 1. Appropriation Change (E&G + Concurrent Reimb.)

Percentage Change			-4.5%
Total Dollar Value Increase/(Decrease)	\$ 5,540,981	\$ 5,800,310	\$ (259,329)

#### 2. Enrollment Assumptions

Credit Hr Increase/(Decrease)	43000	47000	-8.5%
Tuition & Fee Rate Changes	\$151.00	\$153.00	\$2.00
Total Tuition & Fee Revenue Increase/(Decrease)	6,111,104	6,492,932	(381,828)

#### 3. Stimulus Funding

Total Institutional FY2021 Funding	\$1,091,545	Note: these will all be spent in FY21 after all Student Stimulus spent
Total Student FY2021 Funding	\$892,771	Note: some of these funds are being spent in FY20 as students apply

#### 4. Other E&G Assumptions/Highlights

Also lost 3.95% / (\$30,469) in Section 13 offset

May need to enact furloughs and other cuts if enrollment decline is deeper or if mid-year appropriations cuts materialize

\$2.00 per credit hour added to Tuition  
1.3%

	Resident
	Tuition & Fees
current	\$ 151.00
add	\$ 2.00
New	\$ 153.00

# Connors State College

## Education & General Analysis

	"FY 2021"		"FY2020"		Change from	
	All Sources	Rev %	All Sources	Rev %	Prior Year	Change %
<b>Budgeted Revenue (All Sources)</b>						
State Appropriations - All	\$ 5,540,981	21.4%	\$ 5,800,310	22.8%	\$ (259,329)	-4.5%
Tuition and Fees (Revolving Funds)	6,111,104	23.6%	6,492,932	25.5%	(381,828)	-5.9%
Gifts, Grants, Contracts, Reimbursements	542,229	2.1%	443,749	1.7%	98,480	22.2%
Other	24,892	0.1%	8,133	0.0%	16,759	NA
CARES ACT Stimulus Funds	1,984,316		NA			
Total E&G Revenue	14,203,522	54.9%	12,745,124	50.1%	1,458,398	11.4%
Projected Use of E&G Reserves	67,308	0.3%	-	0.0%	67,308	#DIV/0!
Total E&G Revenue and Use of Reserves	14,270,830	55.1%	12,745,124	50.1%	1,525,706	12.0%
Auxiliary Revenues (excluding SFA funds)	3,762,365	14.5%	3,934,663	15.5%	(172,298)	-4.4%
Projected Use of Auxiliary Reserves	-	0.0%	-	0.0%	-	#DIV/0!
Student Financial Aid	7,084,446	27.4%	7,084,446	27.8%	-	0.0%
Grants and Sponsored Programs	764,660	3.0%	1,696,109	6.7%	(931,449)	-54.9%
<b>Total Revenue and Budgeted Reserve All Sources</b>	<b>\$ 25,882,301</b>		<b>\$ 25,460,342</b>		<b>\$ 421,959</b>	

### Auxiliary Assumptions / Comments:

#### 1. Room & Board Revenue Assumptions

Increase/Decrease in Residential Students	Steady State at 306 students projected in Dorms this Fall.
Requesting an increase of \$15/semester for new laundry	Will be added on to Room rates.
Total Room & Board Revenue Increase/(Decrease)	\$9,180

#### 2. Other Auxiliary Assumptions/Highlights

RESIDENT ROOM PLANS 2019-2020 (PRICED PER SEMESTER)				New FY21 rates
Millers Crossing Student Housing				
Four-Plex Units	H300	2239.00 Per Semester (Fall & Spring)		\$ 2,254.00
Four-Plex Units	H301	1141.00 Per Semester (Summer)		\$ 1,156.00
55.00 Non-Refundable Housing Application Fee Required - Meal Plan Required				
McClarren Hall				
Single Occupancy	H201	1590.00 Per Semester (Fall & Spring)		\$ 1,605.00
Double Occupancy	H202	1272.00 Per Semester (Fall & Spring)		\$ 1,287.00
Double Occupancy	H203	583.00 Per Semester (Summer)		\$ 598.00
55.00 Non-Refundable Housing application Fee Required - Meal Plan Required				
Millers Crossing Student Housing - HONORS DORMS				
Four-Plex Units	H300	2639.00 Per Semester (Fall & Spring)		\$ 2,654.00
RESTRICTIONS APPLY. APPLICATION FOR CONSIDERATION IS REQUIRED. QUESTIONS SHOULD BE DIRECTED TO THE HOUSING OFFICE.				

# Oklahoma State University - General University

## Education & General Analysis

	"FY 2021"		"FY2020"		Change from	
	<u>E&amp;G Part I</u>	<u>Budget %</u>	<u>E&amp;G Part I</u>	<u>Budget %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Education &amp; General Revenue</b>						
State Appropriations - Operations	\$ 92,092,960	19.3%	\$ 95,876,936	20.2%	\$ (3,783,976)	-3.9%
State Appropriations - Grants, Contracts	513,813	0.1%	509,036	0.1%	4,777	0.9%
Federal Stimulus Funds - CARES	487,154	0.1%	-	0.0%	487,154	0.0%
Tuition & Fees	323,690,994	67.7%	326,529,464	68.7%	(2,838,470)	-0.9%
Gifts, Grants	34,033,676	7.1%	26,032,523	5.5%	8,001,153	30.7%
Sales & Services	611,781	0.1%	529,200	0.1%	82,581	15.6%
Other	<u>26,456,421</u>	5.5%	<u>25,832,011</u>	5.4%	<u>624,410</u>	2.4%
Total Current Year Budgeted E&G Revenue	477,886,799	100.0%	475,309,170	100.0%	2,577,629	0.5%
<b>Budgeted Education &amp; General Expenditures</b>						
Instruction	162,210,080	33.4%	166,656,590	35.1%	(4,446,510)	-2.7%
Research	59,391,179	12.2%	56,466,750	11.9%	2,924,429	5.2%
Public Service	16,621,306	3.4%	5,435,207	1.1%	11,186,099	205.8%
Academic Support	71,087,181	14.6%	71,449,866	15.0%	(362,685)	-0.5%
Student Services	27,294,759	5.6%	26,389,720	5.6%	905,039	3.4%
Institutional Support	19,809,888	4.1%	20,220,689	4.3%	(410,801)	-2.0%
Physical Plant	55,124,909	11.4%	53,765,635	11.3%	1,359,274	2.5%
Scholarships & Fellowships	<u>73,793,110</u>	15.2%	<u>74,924,713</u>	15.8%	<u>(1,131,603)</u>	-1.5%
Total Current Year Budgeted E&G Expenditures	485,332,412	100.0%	475,309,170	100.0%	10,023,242	2.1%
<b>Budgeted E&amp;G Increase/(Decrease) Before Use of Reserves</b>	(7,445,613)		-		(7,445,613)	0.0%
Prior Year E&G Reserve (SRA3 Sch C, Line 3)	<u>33,350,586</u>		<u>27,340,901</u>		<u>6,009,685</u>	22.0%
<b>Projected Ending E&amp;G Reserve (SRA3 Sch C, Line 8)</b>	<u><b>\$ 25,904,973</b></u>		<u><b>\$ 27,340,901</b></u>		<u><b>\$ (1,435,928)</b></u>	<b>-5.3%</b>

### **Budget Assumptions:**

#### **1. Appropriation Change**

Percentage Change	-3.95%
Total Dollar Value Increase/(Decrease)	\$ (3,783,976)

#### **2. Enrollment Assumptions**

FTE Increase/(Decrease)	-797
Tuition & Fee Rate Changes	0.00%
Total Tuition & Fee Revenue Increase/(Decrease)	\$ (2,838,470)

#### **3. Stimulus Funding**

Total Institutional FY2021 Funding	487,154
Total Student FY2021 Funding	-

#### **4. Other E&G Assumptions/Highlights**

We are planning the budget around being 7% down. We hope this ends up being a conservative plan because the student enrollment is still constantly changing and there are still many unknowns.

# Oklahoma State University - General University

## All Sources Revenue Analysis

	"FY 2021"		"FY2020"		Change from	
	<u>All Sources</u>	<u>Rev %</u>	<u>All Sources</u>	<u>Rev %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Revenue (All Sources)</b>						
State Appropriations - All	\$ 92,606,773	10.9%	\$ 96,385,972	11.3%	\$ (3,779,199)	-3.9%
Federal Stimulus Funds - CARES	487,154	0.1%	-	0.0%	-	0.0%
Tuition and Fees (Revolving Funds)	323,690,994	38.0%	326,529,464	38.2%	(2,838,470)	-0.9%
Gifts, Endowment	34,033,676	4.0%	26,032,523	3.0%	8,001,153	30.7%
Other	<u>27,068,202</u>	<u>3.2%</u>	<u>26,361,211</u>	<u>3.1%</u>	<u>706,991</u>	<u>2.7%</u>
Total E&G Revenue	477,886,799	56.1%	475,309,170	55.5%	2,090,475	0.4%
Projected Use of E&G Reserves	<u>7,445,613</u>	<u>0.9%</u>	<u>-</u>	<u>0.0%</u>	<u>7,445,613</u>	<u>0.0%</u>
Total E&G Revenue and Use of Reserves	485,332,412	57.0%	475,309,170	55.5%	10,023,242	2.1%
Auxiliary Revenues (excluding SFA funds)	229,385,833	26.9%	247,890,334	29.0%	(18,504,501)	-7.5%
Projected Use of Auxiliary Reserves	-	0.0%	-	0.0%	-	0.0%
Student Financial Aid	58,134,177	6.8%	56,979,402	6.7%	1,154,775	2.0%
Grants and Sponsored Programs	<u>79,294,121</u>	<u>9.3%</u>	<u>75,700,801</u>	<u>8.8%</u>	<u>3,593,320</u>	<u>4.7%</u>
<b>Total Revenue and Budgeted Reserve All Sources</b>	<b><u>\$ 852,146,543</u></b>		<b><u>\$ 855,879,707</u></b>		<b><u>\$ (3,733,164)</u></b>	

### Auxiliary Assumptions / Comments:

#### 1. Room & Board Revenue Assumptions

Increase/Decrease in Residential Students  
Total Revenue Increase/(Decrease)

Up from last year

This year **5,118** have picked a room (**1,453** returning students and **3,665** new students) compared to last year's **5,191** picked a room (**1,294** returning students and **3,897** new students).

#### 2. Other Auxiliary Assumptions/Highlights

**Oklahoma State University - Oklahoma Agricultural Experiment Station  
Education & General Analysis**

	"FY 2021"		"FY2020"		Change from	
	<u>E&amp;G Part I</u>	<u>Budget %</u>	<u>E&amp;G Part I</u>	<u>Budget %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Education &amp; General Revenue</b>						
State Appropriations - Operations	\$ 19,840,590	100.0%	\$ 20,655,813	100.0%	\$ (815,223)	-3.9%
State Appropriations - Grants, Contracts	-	0.0%	-	0.0%	-	0.0%
Federal Appropriations	-	0.0%	-	0.0%	-	0.0%
Tuition & Fees	-	0.0%	-	0.0%	-	0.0%
Gifts, Grants	-	0.0%	-	0.0%	-	0.0%
Sales & Services	-	0.0%	-	0.0%	-	0.0%
Other	<u>-</u>	0.0%	<u>-</u>	0.0%	<u>-</u>	0.0%
Total Current Year Budgeted E&G Revenue	19,840,590	100.0%	20,655,813	100.0%	(815,223)	-3.9%

### Budgeted Education & General Expenditures

Instruction	-	0.0%	-	0.0%	-	0.0%
Research	21,040,590	100.0%	21,680,813	100.0%	(640,223)	-3.0%
Public Service	-	0.0%	-	0.0%	-	0.0%
Academic Support	-	0.0%	-	0.0%	-	0.0%
Student Services	-	0.0%	-	0.0%	-	0.0%
Institutional Support	-	0.0%	-	0.0%	-	0.0%
Physical Plant	-	0.0%	-	0.0%	-	0.0%
Scholarships & Fellowships	<u>-</u>	0.0%	<u>-</u>	0.0%	<u>-</u>	0.0%
Total Current Year Budgeted E&G Expenditures	21,040,590	100.0%	21,680,813	100.0%	(640,223)	-3.0%

<b>Budgeted E&amp;G Increase/(Decrease) Before Use of Reserves</b>	(1,200,000)	(1,025,000)	(175,000)	17.1%
Prior Year E&G Reserve (SRA3 Sch C, Line 3)	<u>3,000,000</u>	<u>2,850,000</u>	<u>150,000</u>	5.3%
<b>Projected Ending E&amp;G Reserve (SRA3 Sch C, Line 8)</b>	<b>\$ 1,800,000</b>	<b>\$ 1,825,000</b>	<b>\$ (25,000)</b>	<b>-1.4%</b>

**Budget Assumptions:**

### 1. Appropriation Change

Percentage Change	-3.95%
Total Dollar Value Increase/(Decrease)	\$ (815,223)

## 2. Enrollment Assumptions

FTE Increase/(Decrease)

Tuition & Fee Rate Changes

Total Tuition & Fee Revenue Increase/(Decrease)

### 3. Stimulus Funding

Total Institutional FY2021 Funding  
Total Student FY2021 Funding

#### 4. Other E&G Assumptions/Highlights

# Oklahoma State University - Oklahoma Agricultural Experiment Station

## All Sources Revenue Analysis

	"FY 2021"		"FY2020"		Change from	
	<u>All Sources</u>	<u>Rev %</u>	<u>All Sources</u>	<u>Rev %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Revenue (All Sources)</b>						
State Appropriations - All	\$ 19,840,590	35.5%	\$ 20,655,813	34.8%	\$ (815,223)	-3.9%
Federal Appropriations	5,059,192	9.1%	4,748,349	8.0%	310,843	6.5%
Gifts, Endowment	4,639,200	8.3%	3,981,900	6.7%	657,300	16.5%
Other	<u>4,950,000</u>	<u>8.9%</u>	<u>7,500,000</u>	<u>12.6%</u>	<u>(2,550,000)</u>	<u>-34.0%</u>
Total E&G Revenue	34,488,982	61.8%	36,886,062	62.1%	(2,397,080)	-6.5%
Projected Use of E&G Reserves	<u>5,700,000</u>	<u>10.2%</u>	<u>6,425,000</u>	<u>10.8%</u>	<u>(725,000)</u>	<u>-11.3%</u>
Total E&G Revenue and Use of Reserves	40,188,982	72.0%	43,311,062	72.9%	(3,122,080)	-7.2%
Auxiliary Revenues (excluding SFA funds)	1,932,000	3.5%	1,517,000	2.6%	415,000	27.4%
Projected Use of Auxiliary Reserves	-	0.0%	-	0.0%	-	0.0%
Student Financial Aid	-	0.0%	-	0.0%	-	0.0%
Grants and Sponsored Programs	13,700,000	24.5%	14,600,000	24.6%	(900,000)	-6.2%
<b>Total Revenue and Budgeted Reserve All Sources</b>	<b><u>\$ 55,820,982</u></b>		<b><u>\$ 59,428,062</u></b>		<b><u>\$ (3,607,080)</u></b>	

### Auxiliary Assumptions / Comments:

#### 1. Room & Board Revenue Assumptions

Increase/Decrease in Residential Students

Total Revenue Increase/(Decrease)

#### 2. Other Auxiliary Assumptions/Highlights

# Oklahoma State University - Oklahoma Cooperative Extension Service

## Education & General Analysis

	<b>"FY 2021"</b>		<b>"FY2020"</b>		<b>Change from</b>	
	<b><u>E&amp;G Part I</u></b>	<b><u>Budget %</u></b>	<b><u>E&amp;G Part I</u></b>	<b><u>Budget %</u></b>	<b><u>Prior Year</u></b>	<b><u>Change %</u></b>
<b>Budgeted Education &amp; General Revenue</b>						
State Appropriations - Operations	\$ 21,584,491	82.1%	\$ 22,471,369	81.8%	\$ (886,878)	-3.9%
State Appropriations - Grants, Contracts	-	0.0%	-	0.0%	-	0.0%
Federal Appropriations	-	0.0%	-	0.0%	-	0.0%
Tuition & Fees	-	0.0%	-	0.0%	-	0.0%
Gifts, Grants	-	0.0%	-	0.0%	-	0.0%
Sales & Services	-	0.0%	-	0.0%	-	0.0%
Other	<u>4,700,000</u>	17.9%	<u>5,000,000</u>	18.2%	<u>(300,000)</u>	-6.0%
Total Current Year Budgeted E&G Revenue	26,284,491	100.0%	27,471,369	100.0%	(1,186,878)	-4.3%
<b>Budgeted Education &amp; General Expenditures</b>						
Instruction	-	0.0%	-	0.0%	-	0.0%
Research	-	0.0%	-	0.0%	-	0.0%
Public Service	30,334,491	100.0%	31,971,369	100.0%	(1,636,878)	-5.1%
Academic Support	-	0.0%	-	0.0%	-	0.0%
Student Services	-	0.0%	-	0.0%	-	0.0%
Institutional Support	-	0.0%	-	0.0%	-	0.0%
Physical Plant	-	0.0%	-	0.0%	-	0.0%
Scholarships & Fellowships	<u>-</u>	0.0%	<u>-</u>	0.0%	<u>-</u>	0.0%
Total Current Year Budgeted E&G Expenditures	30,334,491	100.0%	31,971,369	100.0%	(1,636,878)	-5.1%
<b>Budgeted E&amp;G Increase/(Decrease) Before Use of Reserves</b>						
	(4,050,000)		(4,500,000)		450,000	-10.0%
Prior Year E&G Reserve (SRA3 Sch C, Line 3)	<u>6,800,000</u>		<u>7,250,000</u>		<u>(450,000)</u>	-6.2%
<b>Projected Ending E&amp;G Reserve (SRA3 Sch C, Line 8)</b>	<b><u>\$ 2,750,000</u></b>		<b><u>\$ 2,750,000</u></b>		<b><u>\$ -</u></b>	<b>0.0%</b>

### **Budget Assumptions:**

#### **1. Appropriation Change**

Percentage Change	-3.95%
Total Dollar Value Increase/(Decrease)	\$ (886,878)

#### **2. Enrollment Assumptions**

FTE Increase/(Decrease)	
Tuition & Fee Rate Changes	
Total Tuition & Fee Revenue Increase/(Decrease)	

#### **3. Stimulus Funding**

Total Institutional FY2021 Funding	
Total Student FY2021 Funding	

#### **4. Other E&G Assumptions/Highlights**

# Oklahoma State University - Oklahoma Cooperative Extension Service

## All Sources Revenue Analysis

	"FY 2021"		"FY2020"		Change from	
	<u>All Sources</u>	<u>Rev %</u>	<u>All Sources</u>	<u>Rev %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Revenue (All Sources)</b>						
State Appropriations - All	\$ 21,584,491	45.9%	\$ 22,471,369	47.3%	\$ (886,878)	-3.9%
Federal Appropriations	10,391,319	22.1%	9,415,000	19.8%	976,319	10.4%
Gifts, Endowment	-	0.0%	-	0.0%	-	0.0%
Other	<u>4,700,000</u>	<u>10.0%</u>	<u>5,000,000</u>	<u>10.5%</u>	<u>(300,000)</u>	<u>-6.0%</u>
Total E&G Revenue	36,675,810	78.0%	36,886,369	77.6%	(210,559)	-0.6%
Projected Use of E&G Reserves	<u>4,050,000</u>	<u>8.6%</u>	<u>4,500,000</u>	<u>9.5%</u>	<u>(450,000)</u>	<u>-10.0%</u>
Total E&G Revenue and Use of Reserves	40,725,810	86.7%	41,386,369	87.1%	(660,559)	-1.6%
Auxiliary Revenues (excluding SFA funds)	1,966,500	4.2%	1,822,500	3.8%	144,000	7.9%
Projected Use of Auxiliary Reserves	-	0.0%	-	0.0%	-	0.0%
Student Financial Aid	-	0.0%	-	0.0%	-	0.0%
Grants and Sponsored Programs	4,305,000	9.2%	4,305,000	9.1%	-	0.0%
<b>Total Revenue and Budgeted Reserve All Sources</b>	<b><u>\$ 46,997,310</u></b>		<b><u>\$ 47,513,869</u></b>		<b><u>\$ (516,559)</u></b>	

### Auxiliary Assumptions / Comments:

#### 1. Room & Board Revenue Assumptions

Increase/Decrease in Residential Students

Total Revenue Increase/(Decrease)

#### 2. Other Auxiliary Assumptions/Highlights

# Oklahoma State University - Institute of Technology

## Education & General Analysis

	"FY 2021"		"FY2020"		Change from	
	<u>E&amp;G Part I</u>	<u>Budget %</u>	<u>E&amp;G Part I</u>	<u>Budget %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Education &amp; General Revenue</b>						
State Appropriations - Operations	\$ 10,893,804	37.9%	\$ 11,341,416	39.9%	\$ (447,612)	-3.9%
State Appropriations - Grants, Contracts	260,285	0.9%	223,041	0.8%	37,244	16.7%
Federal Stimulus Funds - CARES	1,500,000	5.2%	-	0.0%	1,500,000	0.0%
Tuition & Fees	14,455,600	50.2%	15,658,500	55.0%	(1,202,900)	-7.7%
Gifts, Grants	1,349,649	4.7%	1,052,434	3.7%	297,215	28.2%
Sales & Services	-	0.0%	-	0.0%	-	0.0%
Other	<u>310,335</u>	1.1%	<u>170,000</u>	0.6%	<u>140,335</u>	82.6%
Total Current Year Budgeted E&G Revenue	28,769,673	100.0%	28,445,391	100.0%	324,282	1.1%
<b>Budgeted Education &amp; General Expenditures</b>						
Instruction	15,534,288	52.2%	16,233,650	55.1%	(699,362)	-4.3%
Research	-	0.0%	-	0.0%	-	0.0%
Public Service	-	0.0%	-	0.0%	-	0.0%
Academic Support	2,425,496	8.1%	2,494,523	8.5%	(69,027)	-2.8%
Student Services	3,002,313	10.1%	2,991,928	10.2%	10,385	0.3%
Institutional Support	2,297,330	7.7%	1,834,435	6.2%	462,895	25.2%
Physical Plant	4,156,971	14.0%	3,879,531	13.2%	277,440	7.2%
Scholarships & Fellowships	<u>2,353,275</u>	7.9%	<u>2,011,324</u>	6.8%	<u>341,951</u>	17.0%
Total Current Year Budgeted E&G Expenditures	29,769,673	100.0%	29,445,391	100.0%	324,282	1.1%
<b>Budgeted E&amp;G Increase/(Decrease) Before Use of Reserves</b>	(1,000,000)		(1,000,000)		-	0.0%
Prior Year E&G Reserve (SRA3 Sch C, Line 3)	<u>3,518,000</u>		<u>4,352,300</u>		<u>(834,300)</u>	-19.2%
<b>Projected Ending E&amp;G Reserve (SRA3 Sch C, Line 8)</b>	<u><b>\$ 2,518,000</b></u>		<u><b>\$ 3,352,300</b></u>		<u><b>\$ (834,300)</b></u>	<b>-24.9%</b>

### Budget Assumptions:

#### 1. Appropriation Change

Percentage Change	-3.95%
Total Dollar Value Increase/(Decrease)	\$ (447,612)

#### 2. Enrollment Assumptions

FTE Increase/(Decrease) OSUIT is expecting no change in its FTE for FY21 from the actual FTE in FY20. The actual FTE for FY20 includes the impact of COVID-19 to the Spring and Summer Semesters. Because of the actual decrease in FTE, OSUIT is lowering the number of hours that the budget is built on by 7,000 hours	0.00%
Tuition & Fee Rate Changes - \$7.45 per hour increase. Increase is a 4% increase to total tuition and mandatory fees. OSUIT did not have a tuition increase for FY20.	484,250

Total Tuition & Fee Revenue Increase/(Decrease) Approximately 10% of credit hour production (7,000 credit hours) was reduced due to COVID19 impact on hands-on learning. This amounts to \$1,015,000 in tuition revenue. Other revenue cuts include cuts to academic service fee revenue, \$490,000 and other mandatory fee revenue \$300,000.	(1,805,000)
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#### 3. Stimulus Funding

Total Institutional FY2021 Funding	1,500,000
Total Student FY2021 Funding	338,907

#### 4. Other E&G Assumptions/Highlights

The FY21 E&G I Budget has been reduced by a net \$1,175,718 compared to the FY20 Budget (not including CARES Act). Fiscal Year 1991 was the last time state appropriations have been lower.

# Oklahoma State University - Institute of Technology

## All Sources Revenue Analysis

	"FY 2021"		"FY2020"		Change from	
	<u>All Sources</u>	<u>Rev %</u>	<u>All Sources</u>	<u>Rev %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Revenue (All Sources)</b>						
State Appropriations - All	\$ 11,154,089	21.3%	\$ 11,564,457	20.8%	\$ (410,368)	-3.5%
Federal Stimulus Funds - CARES	\$ 1,500,000	2.9%	\$ -	0.0%	\$ -	0.0%
Tuition and Fees (Revolving Funds)	14,455,600	27.6%	15,658,500	28.2%	(1,202,900)	-7.7%
Gifts, Endowment	1,349,649	2.6%	1,052,434	1.9%	297,215	28.2%
Other	<u>310,335</u>	<u>0.6%</u>	<u>170,000</u>	<u>0.3%</u>	<u>140,335</u>	<u>82.6%</u>
Total E&G Revenue	28,769,673	54.9%	28,445,391	51.2%	(1,175,718)	-4.1%
Projected Use of E&G Reserves	<u>1,000,000</u>	<u>1.9%</u>	<u>1,000,000</u>	<u>1.8%</u>	<u>-</u>	<u>0.0%</u>
Total E&G Revenue and Use of Reserves	29,769,673	56.8%	29,445,391	53.0%	324,282	1.1%
 Auxiliary Revenues (excluding SFA funds)	 12,576,200	 24.0%	 15,689,800	 28.3%	 (3,113,600)	 -19.8%
Projected Use of Auxiliary Reserves	-	0.0%	-	0.0%	-	0.0%
Student Financial Aid	7,000,000	13.3%	7,400,000	13.3%	(400,000)	-5.4%
Grants and Sponsored Programs	<u>3,100,000</u>	<u>5.9%</u>	<u>2,979,000</u>	<u>5.4%</u>	<u>121,000</u>	<u>4.1%</u>
<b>Total Revenue and Budgeted Reserve All Sources</b>	<b><u>\$ 52,445,873</u></b>		<b><u>\$ 55,514,191</u></b>		<b><u>\$ (3,068,318)</u></b>	

### Auxiliary Assumptions / Comments:

#### 1. Room & Board Revenue Assumptions

Increase/Decrease in Residential Students -166

Total Revenue Increase/(Decrease) The revenue from room and board is expected to decline by 24% due to a decline in enrollment coupled with an decreased desire of students to live in the lessened socially distant setting inherent with campus life. This decline will decrease revenue by \$1,170,000. COVID related student distancing will necessitate converting double occupancy rooms to single occupancy. The revenue from board plans will increase slightly, an average of 3%, which should generate \$70,000. (1,100,000)

OSUIT will not increase Room Rates for 2020-2021.

OSUIT propose increases to Meal Plans that range from 3.0% to 3.1% depending on the meal plan. The dollar amounts range from \$20 to \$42 per semester. The students will be paying a range of \$4.77 per meal for the 20 Meal Plan (300 passes) to \$6.65 per meal for the 10 Meal Plan (150 passes).

Reduction in Residential and Cafeteria carryover due to COVID-19. (1,260,000)

#### 2. Other Auxiliary Assumptions/Highlights

# Oklahoma State University - College of Veterinary Medicine

## Education & General Analysis

	"FY 2021"		"FY2020"		Change from	
	<u>E&amp;G Part I</u>	<u>Budget %</u>	<u>E&amp;G Part I</u>	<u>Budget %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Education &amp; General Revenue</b>						
State Appropriations - Operations	\$ 8,216,561	23.6%	\$ 8,554,168	24.6%	\$ (337,607)	-3.9%
State Appropriations - Grants, Contracts	-	0.0%	-	0.0%	-	0.0%
Federal Appropriations	-	0.0%	-	0.0%	-	0.0%
Tuition & Fees	14,118,120	40.6%	13,562,574	38.9%	555,546	4.1%
Gifts, Grants	3,817,098	11.0%	3,883,437	11.1%	(66,339)	-1.7%
Sales & Services	1,760,000	5.1%	1,725,000	5.0%	35,000	2.0%
Other	<u>6,841,993</u>	19.7%	<u>7,117,740</u>	20.4%	<u>(275,747)</u>	-3.9%
Total Current Year Budgeted E&G Revenue	34,753,772	100.0%	34,842,919	100.0%	(89,147)	-0.3%
<b>Budgeted Education &amp; General Expenditures</b>						
Instruction	9,198,980	26.5%	10,277,292	29.5%	(1,078,312)	-10.5%
Research	6,820,810	19.6%	5,984,325	17.2%	836,485	14.0%
Public Service	11,661,963	33.6%	11,304,121	32.4%	357,842	3.2%
Academic Support	2,006,894	5.8%	1,895,081	5.4%	111,813	5.9%
Student Services	524,418	1.5%	509,644	1.5%	14,774	2.9%
Institutional Support	907,906	2.6%	772,936	2.2%	134,970	17.5%
Physical Plant	3,632,801	10.5%	4,069,520	11.7%	(436,719)	-10.7%
Scholarships & Fellowships	<u>-</u>	0.0%	<u>30,000</u>	0.1%	<u>(30,000)</u>	-100.0%
Total Current Year Budgeted E&G Expenditures	34,753,772	100.0%	34,842,919	100.0%	(89,147)	-0.3%
<b>Budgeted E&amp;G Increase/(Decrease) Before Use of Reserves</b>						
	-		-		-	0.0%
Prior Year E&G Reserve (SRA3 Sch C, Line 3)	<u>3,140,000</u>		<u>3,400,000</u>		<u>(260,000)</u>	-7.6%
<b>Projected Ending E&amp;G Reserve (SRA3 Sch C, Line 8)</b>	<b><u>\$ 3,140,000</u></b>		<b><u>\$ 3,400,000</u></b>		<b><u>\$ (260,000)</u></b>	<b>-7.6%</b>

### Budget Assumptions:

#### 1. Appropriation Change

Percentage Change	-3.95%
Total Dollar Value Increase/(Decrease)	\$ (377,607)

#### 2. Enrollment Assumptions

FTE Increase/(Decrease)	9
Tuition & Fee Rate Changes	0
Total Tuition & Fee Revenue Increase/(Decrease)	\$ 555,546

#### 3. Stimulus Funding

Total Institutional FY2021 Funding	-
Total Student FY2021 Funding	-

#### 4. Other E&G Assumptions/Highlights

# Oklahoma State University - College of Veterinary Medicine

## All Sources Revenue Analysis

	"FY 2021"		"FY2020"		Change from	
	<u>All Sources</u>	<u>Rev %</u>	<u>All Sources</u>	<u>Rev %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Revenue (All Sources)</b>						
State Appropriations - All	\$ 8,216,561	19.0%	\$ 8,554,168	19.8%	\$ (337,607)	-3.9%
Tuition and Fees (Revolving Funds)	14,118,120	32.6%	13,562,574	31.4%	555,546	4.1%
Gifts, Endowment	3,817,098	8.8%	3,883,437	9.0%	(66,339)	-1.7%
Other	<u>8,601,993</u>	<u>19.8%</u>	<u>8,842,740</u>	<u>20.5%</u>	<u>(240,747)</u>	<u>-2.7%</u>
Total E&G Revenue	34,753,772	80.2%	34,842,919	80.8%	(89,147)	-0.3%
Projected Use of E&G Reserves	<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>0.0%</u>
Total E&G Revenue and Use of Reserves	34,753,772	80.2%	34,842,919	80.8%	(89,147)	-0.3%
 Auxiliary Revenues (excluding SFA funds)	345,400	0.8%	286,075	0.7%	59,325	20.7%
Projected Use of Auxiliary Reserves	-	0.0%	-	0.0%	-	0.0%
Student Financial Aid	-	0.0%	-	0.0%	-	0.0%
Grants and Sponsored Programs	8,240,000	19.0%	8,000,000	18.5%	240,000	3.0%
 <b>Total Revenue and Budgeted Reserve All Sources</b>	<b><u>\$ 43,339,172</u></b>		<b><u>\$ 43,128,994</u></b>		<b><u>\$ 210,178</u></b>	

### Auxiliary Assumptions / Comments:

#### 1. Room & Board Revenue Assumptions

Increase/Decrease in Residential Students

Total Revenue Increase/(Decrease)

#### 2. Other Auxiliary Assumptions/Highlights

**Oklahoma State University - Oklahoma City**  
**Education & General Analysis**

	"FY 2021"		"FY2020"		Change from	
	E&G Part I	Budget %	E&G Part I	Budget %	Prior Year	Change %
<b>Budgeted Education &amp; General Revenue</b>						
State Appropriations - Operations	\$ 9,531,453	36.5%	\$ 9,923,087	38.1%	\$ (391,634)	-3.9%
State Appropriations - Grants, Contracts	890,790	3.4%	717,095	2.8%	173,695	24.2%
Federal Stimulus Funds - CARES	1,150,414	4.4%	-	0.0%	1,150,414	0.0%
Tuition & Fees	13,697,676	52.4%	14,617,153	56.1%	(919,477)	-6.3%
Gifts, Grants	759,000	2.9%	700,000	2.7%	59,000	8.4%
Sales & Services	-	0.0%	-	0.0%	-	0.0%
Other	<u>112,691</u>	0.4%	<u>104,680</u>	0.4%	<u>8,011</u>	7.7%
Total Current Year Budgeted E&G Revenue	26,142,024	100.0%	26,062,015	100.0%	80,009	0.3%
<b>Budgeted Education &amp; General Expenditures</b>						
Instruction	14,355,997	52.7%	13,670,286	51.5%	685,711	5.0%
Research	-	0.0%	-	0.0%	-	0.0%
Public Service	-	0.0%	-	0.0%	-	0.0%
Academic Support	1,687,970	6.2%	1,642,805	6.2%	45,165	2.7%
Student Services	3,006,832	11.0%	3,149,485	11.9%	(142,653)	-4.5%
Institutional Support	3,506,898	12.9%	3,476,489	13.1%	30,409	0.9%
Physical Plant	2,979,449	10.9%	3,159,950	11.9%	(180,501)	-5.7%
Scholarships & Fellowships	<u>1,679,000</u>	6.2%	<u>1,463,000</u>	5.5%	<u>216,000</u>	14.8%
Total Current Year Budgeted E&G Expenditures	27,216,146	100.0%	26,562,015	100.0%	654,131	2.5%
<b>Budgeted E&amp;G Increase/(Decrease) Before Use of Reserves</b>	(1,074,122)		(500,000)		(574,122)	114.8%
Prior Year E&G Reserve (SRA3 Sch C, Line 3)	<u>8,800,000</u>		<u>9,000,000</u>		<u>(200,000)</u>	-2.2%
<b>Projected Ending E&amp;G Reserve (SRA3 Sch C, Line 8)</b>	<b><u>\$ 7,725,878</u></b>		<b><u>\$ 8,500,000</u></b>		<b><u>\$ (774,122)</u></b>	<b>-9.1%</b>
<b><u>Budget Assumptions:</u></b>						
<b>1. Appropriation Change</b>						
Percentage Change	-3.95%					
Total Dollar Value Increase/(Decrease)	\$ (391,634)					
<b>2. Enrollment Assumptions</b>						
FTE Increase/(Decrease)	-152					
Tuition & Fee Rate Changes	0					
Total Tuition & Fee Revenue Increase/(Decrease)	\$ (919,477)					
<b>3. Stimulus Funding</b>						
Total Institutional FY2021 Funding	\$ 1,150,414					
Total Student FY2021 Funding	\$ -					
<b>4. Other E&amp;G Assumptions/Highlights</b>						

# Oklahoma State University - Oklahoma City

## All Sources Revenue Analysis

	"FY 2021"		"FY2020"		Change from	
	<u>All Sources</u>	<u>Rev %</u>	<u>All Sources</u>	<u>Rev %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Revenue (All Sources)</b>						
State Appropriations - All	\$ 10,422,243	18.9%	\$ 10,640,182	14.3%	\$ (217,939)	-2.0%
Federal Stimulus Funds - CARES	\$ 1,150,414	2.1%	\$ -	0.0%	\$ -	0.0%
Tuition and Fees (Revolving Funds)	13,697,676	24.9%	14,617,153	19.6%	(919,477)	-6.3%
Gifts, Endowment	759,000	1.4%	700,000	0.9%	59,000	8.4%
Other	<u>112,691</u>	<u>0.2%</u>	<u>104,680</u>	<u>0.1%</u>	<u>8,011</u>	<u>7.7%</u>
Total E&G Revenue	26,142,024	47.5%	26,062,015	35.0%	(1,070,405)	-4.1%
Projected Use of E&G Reserves	<u>1,074,122</u>	<u>2.0%</u>	<u>500,000</u>	<u>0.7%</u>	<u>574,122</u>	<u>114.8%</u>
Total E&G Revenue and Use of Reserves	27,216,146	49.4%	26,562,015	35.7%	654,131	2.5%
Auxiliary Revenues (excluding SFA funds)	8,187,592	14.9%	9,760,924	13.1%	(1,573,332)	-16.1%
Projected Use of Auxiliary Reserves	-	0.0%	-	0.0%	-	0.0%
Student Financial Aid	9,500,000	17.3%	10,500,000	14.1%	(1,000,000)	-9.5%
Grants and Sponsored Programs	<u>10,149,717</u>	<u>18.4%</u>	<u>27,632,399</u>	<u>37.1%</u>	<u>(17,482,682)</u>	<u>-63.3%</u>
<b>Total Revenue and Budgeted Reserve All Sources</b>	<b>\$ 55,053,455</b>		<b>\$ 74,455,338</b>		<b>\$ (19,401,883)</b>	

### Auxiliary Assumptions / Comments:

#### 1. Room & Board Revenue Assumptions

Increase/Decrease in Residential Students  
Total Revenue Increase/(Decrease)

#### 2. Other Auxiliary Assumptions/Highlights

# Oklahoma State University - Center For Health Sciences

## Education & General Analysis

	"FY 2021"		"FY2020"		Change from	
	<u>E&amp;G Part I</u>	<u>Budget %</u>	<u>E&amp;G Part I</u>	<u>Budget %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Education &amp; General Revenue</b>						
State Appropriations - Operations	\$ 11,465,082	14.0%	\$ 11,936,166	15.0%	\$ (471,084)	-3.9%
State Appropriations - Grants, Contracts	5,250,000	6.4%	5,250,000	6.6%	-	0.0%
Federal Appropriations	-	0.0%	-	0.0%	-	0.0%
Tuition & Fees	20,539,503	25.0%	17,673,215	22.3%	2,866,288	16.2%
Gifts, Grants	2,203,443	2.7%	1,898,271	2.4%	305,172	16.1%
Sales & Services	40,928,908	49.8%	40,128,908	50.6%	800,000	2.0%
Other	<u>1,770,692</u>	2.2%	<u>2,473,399</u>	3.1%	<u>(702,707)</u>	-28.4%
Total Current Year Budgeted E&G Revenue	82,157,628	100.0%	79,359,959	100.0%	2,797,669	3.5%
<b>Budgeted Education &amp; General Expenditures</b>						
Instruction	48,495,057	57.3%	47,286,684	58.0%	1,208,373	2.6%
Research	3,745,673	4.4%	3,133,738	3.8%	611,935	19.5%
Public Service	7,831,675	9.2%	7,145,430	8.8%	686,245	9.6%
Academic Support	6,518,363	7.7%	5,588,326	6.9%	930,037	16.6%
Student Services	1,679,924	2.0%	1,335,725	1.6%	344,199	25.8%
Institutional Support	8,500,321	10.0%	8,179,207	10.0%	321,114	3.9%
Physical Plant	5,557,489	6.6%	7,132,290	8.7%	(1,574,801)	-22.1%
Scholarships & Fellowships	<u>2,358,191</u>	2.8%	<u>1,758,191</u>	2.2%	<u>600,000</u>	34.1%
Total Current Year Budgeted E&G Expenditures	84,686,693	100.0%	81,559,591	100.0%	3,127,102	3.8%
<b>Budgeted E&amp;G Increase/(Decrease) Before Use of Reserves</b>	(2,529,065)		(2,199,632)		(329,433)	15.0%
Prior Year E&G Reserve (SRA3 Sch C, Line 3)	<u>28,000,000</u>		<u>14,000,000</u>		<u>14,000,000</u>	100.0%
<b>Projected Ending E&amp;G Reserve (SRA3 Sch C, Line 8)</b>	<b><u>\$ 25,470,935</u></b>		<b><u>\$ 11,800,368</u></b>		<b><u>\$ 13,670,567</u></b>	<b>115.8%</b>

### Budget Assumptions:

#### 1. Appropriation Change

Percentage Change	-3.95%
Total Dollar Value Increase/(Decrease)	\$ (471,086)

#### 2. Enrollment Assumptions

FTE Increase/(Decrease)	51
Tuition & Fee Rate Changes	
Total Tuition & Fee Revenue Increase/(Decrease)	\$ 2,866,288

#### 3. Stimulus Funding

Total Institutional FY2021 Funding	-
Total Student FY2021 Funding	-

#### 4. Other E&G Assumptions/Highlights

# Oklahoma State University - Center For Health Sciences

## All Sources Revenue Analysis

	"FY 2021"		"FY2020"		Change from	
	<u>All Sources</u>	<u>Rev %</u>	<u>All Sources</u>	<u>Rev %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Revenue (All Sources)</b>						
State Appropriations - All	\$ 16,715,082	6.9%	\$ 17,186,166	7.6%	\$ (471,084)	-2.7%
Tuition and Fees (Revolving Funds)	20,539,503	8.4%	17,673,215	7.8%	2,866,288	16.2%
Gifts, Endowment	2,203,443	0.9%	1,898,271	0.8%	305,172	16.1%
Other	<u>42,699,600</u>	<u>17.5%</u>	<u>42,602,307</u>	<u>18.7%</u>	<u>97,293</u>	<u>0.2%</u>
Total E&G Revenue	82,157,628	33.7%	79,359,959	34.9%	2,797,669	3.5%
Projected Use of E&G Reserves	<u>2,529,065</u>	<u>1.0%</u>	<u>2,199,632</u>	<u>1.0%</u>	<u>329,433</u>	<u>15.0%</u>
Total E&G Revenue and Use of Reserves	84,686,693	34.8%	81,559,591	35.9%	3,127,102	3.8%
 Auxiliary Revenues (excluding SFA funds)	 141,307,853	 58.0%	 129,757,775	 57.1%	 11,550,078	 8.9%
Projected Use of Auxiliary Reserves	-	0.0%	-	0.0%	-	0.0%
Student Financial Aid	-	0.0%	-	0.0%	-	0.0%
Grants and Sponsored Programs	17,690,000	7.3%	16,100,000	7.1%	1,590,000	9.9%
 <b>Total Revenue and Budgeted Reserve All Sources</b>	 <b><u>\$ 243,684,546</u></b>		 <b><u>\$ 227,417,366</u></b>		 <b><u>\$ 16,267,180</u></b>	

### Auxiliary Assumptions / Comments:

#### 1. Room & Board Revenue Assumptions

Increase/Decrease in Residential Students  
Total Revenue Increase/(Decrease)

#### 2. Other Auxiliary Assumptions/Highlights

# Oklahoma State University - Tulsa

## Education & General Analysis

	"FY 2021"		"FY2020"		Change from	
	<u>E&amp;G Part I</u>	<u>Budget %</u>	<u>E&amp;G Part I</u>	<u>Budget %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Education &amp; General Revenue</b>						
State Appropriations - Operations	\$ 8,213,665	46.9%	\$ 8,551,153	45.6%	\$ (337,488)	-3.9%
State Appropriations - Grants, Contracts	-	0.0%	-	0.0%	-	0.0%
Federal Appropriations	-	0.0%	-	0.0%	-	0.0%
Tuition & Fees	8,127,991	46.4%	8,996,117	48.0%	(868,126)	-9.7%
Gifts, Grants	242,719	1.4%	293,680	1.6%	(50,961)	-17.4%
Sales & Services	-	0.0%	-	0.0%	-	0.0%
Other	<u>929,311</u>	5.3%	<u>901,416</u>	4.8%	<u>27,895</u>	3.1%
Total Current Year Budgeted E&G Revenue	17,513,686	100.0%	18,742,366	100.0%	(1,228,680)	-6.6%
<b>Budgeted Education &amp; General Expenditures</b>						
Instruction	9,113,924	50.3%	9,822,636	51.3%	(708,712)	-7.2%
Research	583,499	3.2%	653,108	3.4%	(69,609)	-10.7%
Public Service	114,877	0.6%	155,332	0.8%	(40,455)	-26.0%
Academic Support	1,576,262	8.7%	1,831,327	9.6%	(255,065)	-13.9%
Student Services	1,829,662	10.1%	1,776,108	9.3%	53,554	3.0%
Institutional Support	2,119,287	11.7%	2,175,712	11.4%	(56,425)	-2.6%
Physical Plant	2,620,961	14.5%	2,577,025	13.5%	43,936	1.7%
Scholarships & Fellowships	<u>150,000</u>	0.8%	<u>150,000</u>	0.8%	<u>-</u>	0.0%
Total Current Year Budgeted E&G Expenditures	18,108,472	100.0%	19,141,248	100.0%	(1,032,776)	-5.4%
<b>Budgeted E&amp;G Increase/(Decrease) Before Use of Reserves</b>	(594,786)		(398,882)		(195,904)	49.1%
Prior Year E&G Reserve (SRA3 Sch C, Line 3)	<u>1,200,000</u>		<u>1,600,000</u>		<u>(400,000)</u>	-25.0%
<b>Projected Ending E&amp;G Reserve (SRA3 Sch C, Line 8)</b>	<u><b>\$ 605,214</b></u>		<u><b>\$ 1,201,118</b></u>		<u><b>\$ (595,904)</b></u>	<b>-49.6%</b>

### **Budget Assumptions:**

#### **1. Appropriation Change**

Percentage Change	-3.95%
Total Dollar Value Increase/(Decrease)	\$ (337,488)

#### **2. Enrollment Assumptions**

FTE Increase/(Decrease)	-80
Tuition & Fee Rate Changes	-
Total Tuition & Fee Revenue Increase/(Decrease)	\$ (868,126)

#### **3. Stimulus Funding**

Total Institutional FY2021 Funding	-
Total Student FY2021 Funding	-

#### **4. Other E&G Assumptions/Highlights**

# Oklahoma State University - Tulsa

## All Sources Revenue Analysis

	"FY 2021"		"FY2020"		Change from	
	<u>All Sources</u>	<u>Rev %</u>	<u>All Sources</u>	<u>Rev %</u>	<u>Prior Year</u>	<u>Change %</u>
<b>Budgeted Revenue (All Sources)</b>						
State Appropriations - All	\$ 8,213,665	43.0%	\$ 8,551,153	41.5%	\$ (337,488)	-3.9%
Tuition and Fees (Revolving Funds)	8,127,991	42.6%	8,996,117	43.6%	(868,126)	-9.7%
Gifts, Endowment	242,719	1.3%	293,680	1.4%	(50,961)	-17.4%
Other	<u>929,311</u>	<u>4.9%</u>	<u>901,416</u>	<u>4.4%</u>	<u>27,895</u>	<u>3.1%</u>
Total E&G Revenue	17,513,686	91.7%	18,742,366	90.9%	(1,228,680)	-6.6%
Projected Use of E&G Reserves	<u>594,786</u>	<u>3.1%</u>	<u>398,882</u>	<u>1.9%</u>	<u>195,904</u>	<u>49.1%</u>
Total E&G Revenue and Use of Reserves	18,108,472	94.8%	19,141,248	92.8%	(1,032,776)	-5.4%
Auxiliary Revenues (excluding SFA funds)	967,420	5.1%	1,455,182	7.1%	(487,762)	-33.5%
Projected Use of Auxiliary Reserves	-	0.0%	-	0.0%	-	0.0%
Student Financial Aid	-	0.0%	-	0.0%	-	0.0%
Grants and Sponsored Programs	25,000	0.1%	25,000	0.1%	-	0.0%
<b>Total Revenue and Budgeted Reserve All Sources</b>	<b><u>\$ 19,100,892</u></b>		<b><u>\$ 20,621,430</u></b>		<b><u>\$ (1,520,538)</u></b>	

### Auxiliary Assumptions / Comments:

#### 1. Room & Board Revenue Assumptions

Increase/Decrease in Residential Students  
Total Revenue Increase/(Decrease)

#### 2. Other Auxiliary Assumptions/Highlights

**Board of Regents  
for the  
Oklahoma Agricultural and Mechanical Colleges**



**Executive Summary  
Fiscal Year 2021 Board Assessment**

The Executive and Administrative Office, the Office of Legal Counsel, and the Office of Internal Audit (Board Offices) are funded by Board Assessments allocated to the institutions under the Oklahoma Agricultural and Mechanical Colleges Board of Regents (Board). The Fiscal Year 2021 proposed Board Assessment of \$4,704,751 from the Board Offices to the OSU/A&M institutions includes an overall 5% decrease from the prior year Board Assessment of \$4,952,734. The assessment to fund the operations of the Board Offices represents just less than 1/3 of 1% of all institutional budgets.

The decrease in assessments is primarily accomplished through salary and benefit savings realized due to open and/or unfilled positions in each office. This budget also eliminates the positions of Director of Health Policy and Assistant Chief Audit Executive. The duties of the Assistant Chief Audit Executive are being delegated and reassigned to other Internal Audit staff members with corresponding salary adjustments.

## Board of Regents for the Oklahoma Agricultural and Mechanical Colleges

### Board Budgets by Fiscal Year

The percent of institutional budgets required to fund Board assessments is .30% for FY 2021.

Description	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021*
<b>Total Institutional Budgets</b>	\$ 1,454,998,210	\$ 1,497,220,323	\$ 1,493,327,475	\$ 1,537,187,512	\$ 1,542,760,619
<b>Board Budgets</b>	<b>4,725,383</b>	<b>4,647,527</b>	<b>4,952,734</b>	<b>4,952,734</b>	<b>4,704,751</b>
<b>Board Budgets as a % of Institutional Revenue Budgets</b>	<b>0.32%</b>	<b>0.31%</b>	<b>0.33%</b>	<b>0.32%</b>	<b>0.30%</b>

\*Based on the budget summaries provided to the Board prior to the finalized institutional budgets

### Proposed Fiscal Year 2021 Board Assessments by Institution

Institutions	FY 2021 Board Assessments
OSU and Constituent Agencies	\$ 4,173,601
Connors State College	72,878
Langston University	267,570
Northeastern Oklahoma A&M College	105,271
Oklahoma Panhandle State University	85,429
<b>Total</b>	<b>\$ 4,704,751</b>

### Basis for Board Assessment Allocation

Institutions	Basis for Board Assessment Allocation %
OSU and Constituent Agencies	88.71%
Connors State College	1.55%
Langston University	5.69%
Northeastern Oklahoma A&M College	2.24%
Oklahoma Panhandle State University	1.82%
<b>Total</b>	<b>100.00%</b>

**Board of Regents for the Oklahoma Agricultural and Mechanical Colleges  
Combined Board Offices  
Proposed Budget for FY 2021**

Expenditure Description	FY 2019 Budget	FY 2019 Actual	FY 2020 Budget*	FY 2020 Projected Expenditures	Proposed FY 2021 Budget	FY 2021 Budget \$ Increase (Decrease) From FY 2020	FY 2021 Budget % Increase (Decrease) From FY 2020
<b>Personnel &amp; Fringe Benefits</b>							
Personnel	\$ 2,884,652	\$ 2,494,475	\$ 2,900,599	\$ 2,666,388	\$ 2,658,586	\$ (242,013)	(8.34%)
Fringe Benefits	1,180,823	1,025,436	1,150,875	1,049,564	1,057,315	(93,560)	(8.13%)
<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 4,065,475</b>	<b>\$ 3,519,911</b>	<b>\$ 4,051,474</b>	<b>\$ 3,715,951</b>	<b>\$ 3,715,901</b>	<b>\$ (335,573)</b>	<b>(8.28%)</b>
<b>Operating Expenditures</b>							
Supplies and Materials	19,600	13,757	19,100	10,588	19,100	-	0.00%
Books and Periodicals	20,000	6,892	10,250	3,500	10,250	-	0.00%
Property, Furniture, and Equipment	215,000	204,516	216,000	217,947	216,000	-	0.00%
Travel	98,000	96,072	110,000	78,009	105,000	(5,000)	(4.55%)
Communications	28,500	18,982	26,000	20,400	26,000	-	0.00%
Contractual Services	450,160	315,198	461,910 *	270,186	554,500 *	92,590	20.05%
Other Current Expenses	56,000	27,735	58,000	54,874	58,000	-	0.00%
Carryforward Funds	-	-	-	-	-	-	0.00%
<b>Total Operating Expenditures</b>	<b>\$ 887,260</b>	<b>\$ 683,152</b>	<b>\$ 901,260</b>	<b>\$ 655,504</b>	<b>\$ 988,850</b>	<b>\$ 87,590</b>	<b>9.72%</b>
<b>Grand Total Expenditures</b>	<b>\$ 4,952,735</b>	<b>\$ 4,203,064</b>	<b>\$ 4,952,734</b>	<b>\$ 4,371,456</b>	<b>\$ 4,704,751</b>	<b>\$ (247,983)</b>	<b>(5.01%)</b>

\*An unfilled internal audit position allows for an increase in co-sourced Internal Audit Contractual Services.