UNIVERSITY OF MISSOURI SYSTEM

OPERATING BUDGET

FISCAL YEAR 2009

Report Prepared by
Linda Edwards
Assistant Budget Analyst

With Assistance from
Daqing Ann Chen
Principal Budget Analyst-Systems

October 2008

Office of Planning and Budget
104 University Hall
Columbia, Missouri 65211
Telephone (573) 882-3400

TABLE OF CONTENTS

PAGE

All Funds Budget Summary 1

Operating Budget Introduction and Overview 2

Current Funds Budget Summary 3

Current Funds Budget by Type of Fund
- Table 5. University of Missouri - Consolidated 10
- Table 6. University of Missouri - Columbia 11
- Table 7. University of Missouri Extension 12
- Table 8. University of Missouri - Hospitals & Clinics 13
- Table 9. University of Missouri - Kansas City 14
- Table 10. Missouri University of Science and Technology 15
- Table 11. University of Missouri - St. Louis 16
- Table 12. University of Missouri - System Administration 17
- Table 13. University of Missouri - University-wide Resources 18

Operations Fund Budget Summary 19

Other Curators' Programs Budget Summary 24

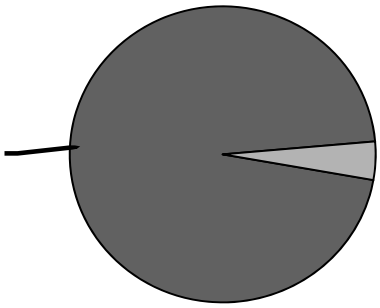
Appendix

Operations Fund Expenditure Budget by Administrative Division by Major Object of Expense
- Table A1. University of Missouri - Columbia 26
- Table A2. University of Missouri Extension 27
- Table A3. University of Missouri - Kansas City 28
- Table A4. Missouri University of Science and Technology 29
- Table A5. University of Missouri - St. Louis 30
- Table A6. University of Missouri - System Administration 31
- Table A7. University of Missouri - University-wide Resources 32

Operations Fund Expenditure Budget by Program by Major Object of Expense
- Table A8. University of Missouri - Consolidated 33
- Table A9. University of Missouri - Columbia 34
- Table A10. University of Missouri Extension 35
- Table A11. University of Missouri - Kansas City 36
- Table A12. Missouri University of Science and Technology 37
- Table A13. University of Missouri - St. Louis 38
- Table A14. University of Missouri - System Administration 39
- Table A15. University of Missouri - University-wide Resources 40

FY2009 University of Missouri All Funds Budget Summary

The Board of Curators approved a FY2009 all funds original budget with revenue of approximately $2.5 billion dollars. This budget included an 11%, or $247 million, increase in marginal revenues over the FY2008 budget and a 4.6%, or $105 million, increase in expenditures resulting in a budgeted increase in net assets of $142 million. The primary driver in the increase in net assets was an estimated $105 million marginal revenue increase from the unrealized and realized gains in endowment and investment income due primarily to a projected recovery from losses and projected losses in FY2008.[1]



University of Missouri System FY2009 Operating Budget

Introduction and Overview

Introduction

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

security, licenses and maintenance, increase costs of compliance and training, libraries and additional required M&R expenditures to meet the 1% of replacement value of facilities policy.

- Investment for other strategic priorities and campus specific commitments primarily for academic priorities. These new investments will be reflected in the budget in various expenditure categories as some of the expenditures are for personnel and others are for equipment and operating expenditures.

The budgets reported in this document are based on the original detail budgets for the University as entered into the PeopleSoft general ledger financial system as of June 30, 2008.

Withholding of State Appropriations

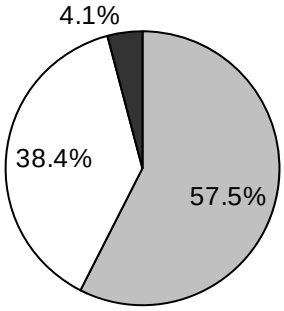
State appropriations for the University of Missouri are subject to a 3.0% withholding by the State of Missouri. The University's FY2009 budget was developed and entered into the University's financial system based on the assumption that state appropriation revenues would equal 97.0% of state funds appropriated to the University.

FY2009 Current Funds Budget Summary

For fiscal year 2009, the University of Missouri's current funds budget totals almost $2.4 billion. Of the total current funds budget, 87.2% is unrestricted and 12.8% is restricted. The current funds budget is made up of the University's operations fund, as well as the operating budgets for the Hospitals, auxili

Revenues

The total FY2009 current funds revenue budget at approximately $2.4 billion is 5.7% higher than the FY2008 original budget. The chart below on the left shows the current fund revenue budget by source of funds. The chart on the right shows the further distribution of the sales and services budget by type.



Sales and services are the largest contributor of current funds revenues at 41.9%. Sales and services are comprised of three types of activities: Hospitals & Clinics, other auxiliary enterprises, and educational activities. The chart above at the right shows the distribution of sales and services revenues (including patient revenues) for each of these three types of activities.

Sales and services of Hospitals & Clinics, totaling $578.6 million, make up 57.5% of the sales and services budget for current funds revenues. These are funds primarily derived from the combined clinical operations of the University

Gross tuition and fee revenues of $585.9 million are the second largest source of revenue and contribute 22.7% of the gross current funds revenue budget. Scholarship allowances, or financial aid, reduce revenue from student fees to $403.6 million or 16.8% of total net revenue, making it the third largest contributor of total net revenue. Tuition and fees of $544.9 million are recorded in the operations fund and another $40.8 million are in continuing education.

State appropriations, at $481.8 million, comprise the third largest source of gross current funds revenue. However, once student fee costs have been applied to gross fees, state appropriations becomes the second largest contributor of total net current funds revenues at 20.1%. State appropriations include $437.9 million in the operations fund for the general mission of the University, and $24.1 million for University Hospitals & Clinics. Restricted appropriations for the Missouri Institute of Mental Health, Missouri Kidney Program, the Missouri Research and Education Network (MOREnet), Missouri Telehealth Network, and Spinal Cord Injury Research total approximately $19.8 million.

Federal, state, and other grants and contracts combine for total projected revenues of $324.5 million, or 13.5% of the total current funds revenue budget. These revenues are an estimate of the funds that will be received during FY2009.

Other revenue sources include federal appropriations (primarily for the Agricultural Experiment Station and Cooperative Extension), investment income, gifts and endowment income (primarily for student aid and chairs/professorships), recovery of facilities and administrative costs (recovery of F&A), which are generated from externally funded grants and contracts, and miscellaneous income.

Table 2 on the following page shows the percentage distribution of current funds revenues by major revenue source for each campus, UM Extension, the Hospitals, and the system administrative units. Tuition and fees net of financial aid is the largest source of revenue for the St. Louis and Kansas City campuses. State appropriations is the largest contributor for UM Extension, the Missouri University of Science and Technology campus, and UM System Administration. Sales & services of educational activities and auxiliary enterprises is the largest source of revenue for the Columbia campus and the Hospitals (Patient Services). Endowment and investment income is the largest source of revenue for University-wide Resources. State appropriations are the second largest source of funds for the Columbia, Kansas City, and St. Louis campuses, the Hospital, and University-wide Resources. Net tuition and fees are the second largest source for Missouri University of Science and Technology, federal appropriations are second for UM Extension, and miscellaneous income is the second largest source for the UM System Administration.

Table 3 shows the percentage distribution of the FY2009 current funds expenditure budget by object of expense for each campus, UM Extension, the Hospitals, and the system units.

Table 3. Percentage Distribution of FY2009 Current Funds Expenditure Budgets by Object of Expense, by Campus

	UMC	UM Extension	Hospital	UMKC	MO S&T	UMSL	UM System Admin.	U-wide Resources	System Total
Salaries & Wages	55.2%	61.9%	35.5%	56.4%	53.2%	52.7%	39.3%	4.8%	49.3%
Employee Benefits	13.3%	17.5%	9.7%	13.8%	12.8%	13.8%	10.9%	1.3%	12.4%
Total Compensation	68.5%	79.4%	45.2%	70.2%	66.0%	66.5%	50.2%	6.1%	61.7%
Expense and Equipment	21.7%	21.9%	39.2%	24.0%	24.6%	25.3%	50.2%	71.3%	28.2%
Capital Expenditures	3.0%	0.3%	0.1%	3.8%	6.4%	2.1%	1.7%	0.0%	2.4%
Total Expense and Equipment	24.7%	22.2%	39.3%	27.8%	31.0%	27.4%	51.9%	71.3%	30.6%
Total Expenditures	93.2%	101.6%	84.5%	98.0%	97.0%	93.9%	102.1%	77.4%	92.3%
Transfers	6.8%	-1.6%	15.5%	2.0%	3.0%	6.1%	-2.1%	22.6%	7.7%
Total Expenditures & Transfers	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Primary program activities of instruction, research, and public service make up 47.6% of current funds expenditures at the University of Missouri. Hospitals account for 23.9% of the expenditure budget. Auxiliary enterprises make up 8.1% of the expenditure budget and the remaining 20.4% of budgeted expenditures are spent for support services, scholarships, and operation and maintenance of the physical plant.

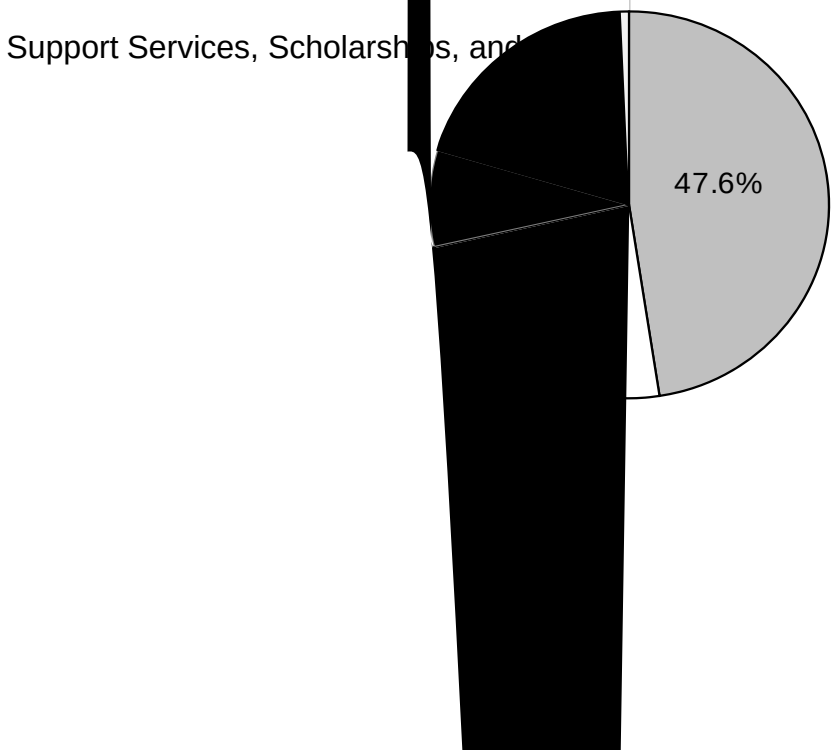


Table 4 shows the percentage distribution of the University's current funds expenditure budget by major program classification for each campus, UM Extension, the Hospitals, and UM system units.

Table 4. Percentage Distribution of FY2009 Current Funds Expenditure Budgets by Program Classification, by Campus

	UMC	UM Extension	Hospital	UMKC	MO S&T	UMSL	UM System Admin.	U-wide Resources	System Total
Instruction	39.1%	0.2%	0.0%	48.4%	42.8%	42.7%	0.0%	0.0%	28.9%
Research	17.2%	0.2%	0.0%	7.1%	20.9%	6.0%	0.5%	0.0%	9.9%
Public Service	6.6%	100.9%	0.0%	6.1%	3.0%	10.4%	42.3%	0.0%	8.8%
Academic Support	8.5%	0.0%	0.0%	9.9%	4.0%	13.3%	12.0%	1.3%	6.7%
Student Services	3.7%	0.0%	0.0%	4.3%	7.5%	5.0%	2.3%	0.0%	3.1%
Institutional Support	4.5%	-1.3%	0.0%	10.5%	6.1%	7.4%	41.6%	98.7%	6.2%
Operation & Maintenance	5.5%	0.0%	0.0%	7.1%	9.9%	5.6%	1.3%	0.0%	4.4%
Scholarships & Fellowships	0.1%	0.0%	0.0%	0.6%	0.2%	0.0%	0.0%	0.0%	0.1%
Auxiliaries Enterprises	14.8%	0.0%	0.0%	6.0%	5.6%	9.6%	0.0%	0.0%	8.1%
Hospitals	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	23.8%
Total Expenditures	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Note 1: University of Missouri Extension is a cooperative effort administered by the University of Missouri - Columbia
Note 2: The majority of student aid is treated as a deduction of revenue rather than as a scholarship expense.

Table 5 on the following page presents the FY2009 University of Missouri consolidated current funds revenue budget by major revenue source, and the expenditures and transfers budget by object of expense and by major program classification, for the following fund groupings:

- Operations
- Auxiliary Enterprises, Service Operations, and Continuing Education
- Self Insurance Funds
- Hospital Operations
- Restricted Expendable Gifts, Endowments, and State Appropriations
- Restricted Grants and Contracts (fiscal year estimate of project budgeted funds)

Tables 6 through 13 provide the same information for each campus, as well as for the Hospitals, University of Missouri Extension, University of Missouri System Administration, and University-wide Resources.

Table 6. FY2009 Current Funds Budget by Type of Funds, University of Missouri - Columbia

	Operations	Auxiliaries, Sevice Operations, and Continuing Education	Self Insurance Funds	Hospital Operations	**Total Unrestricted**	Restricted Expendable Gifts, Endowments, and State Appropriations	Restricted Grants and Contracts	**Total Restricted**

Table 7. FY2009 Current Funds Budget by Type of Funds, University of Missouri Extension

	Operations	Auxiliaries, Sevice Operations, and Continuing Education	Self Insurance Funds	Hospital Operations	**Total Unrestricted**	Restricted Expendable Gifts, Endowments, and State Appropriations	Restricted Grants and Contracts	**Total Restricted**	**Total Current Funds**
BEGINNING BALANCE	$16,971,029	$194,300	-	-	$17,165,329	$1,036,140	-	$1,036,140	$18,201,469
REVENUES									
Tuition and Fees	-	-	-	-	-	-	-	-	-
Less: Scholarship Allowances	($2,500)	-	-	-	($2,500)	($1,000)	-	($1,000)	($3,500)
Net Student Fees	($2,500)	-	-	-	($2,500)	($1,000)	-	($1,000)	($3,500)
Federal Appropriations	10,005,510	-	-	-	10,005,510	-		-	10,005,510
State Appropriations	28,319,176	-	-	-	28,319,176	485,000		485,000	28,804,176
Federal Grants and Contracts	-	-	-	-	-	-	3,200,000	3,200,000	3,200,000
State Grants and Contracts	-	-	-	-	-	-	9,700,000	9,700,000	9,700,000
Other Grants and Contracts	-	-	-	-	-	-	1,974,000	1,974,000	1,974,000
Gift Income	-	-	-	-	-	162,230	-	162,230	162,230
Recovery of F&A	-	-	-	-	-	-	-	-	-
Endowment and Investment Income	4,200	-	-	-	4,200	92,950	-	92,950	97,150
Sales & Services-Educ Act/Auxiliaries	85,775	$194,700	-	-	280,475	-	35,000	35,000	315,475
Miscellaneous Income	1,888,722	110,400	-	-	1,999,122	100	400,000	400,100	2,399,222
TOTAL REVENUES	$40,300,883	$305,100	-	-	$40,605,983	$739,280	$15,309,000	$16,048,280	$56,654,263
EXPENDITURES & TRANSFERS									
Salaries and Wages	$28,315,443	$210,200	-	-	$28,525,643	$144,820	$7,280,000	$7,424,820	$35,950,463
Employee Benefits	8,000,278	62,500	-	-	8,062,778	37,936	2,080,000	2,117,936	10,180,714
Total Compensation	$36,315,721	$272,700	-	-	$36,588,421	$182,756	$9,360,000	$9,542,756	$46,131,177
Expense and Equipment									
Other Operating Expense	$6,941,172	$65,000	-	-	$7,006,172	$162,254	$5,709,000	$5,871,254	$12,877,426
Capital Expenditures	20,000	32,200	-	-	52,200	-	140,000	140,000	192,200
Internal Sales	(38,073)	(97,100)	-	-	(135,173)	-	-	-	(135,173)
Employer and Employee Contributions	-	-	-	-	-	-	-	-	-
Net Expense and Equip. Expenditures	$6,923,099	$100	-	-	$6,923,199	$162,254	$5,849,000	$6,011,254	$12,934,453
TOTAL EXPENDITURES	$43,238,820	$272,800	-	-	$43,511,620	$345,010	$15,209,000	$15,554,010	$59,065,630
Internal Transfers	(1,072,033)	-	-	-	(1,072,033)	-	100,000	100,000	(972,033)
Mandatory Transfers	-	-	-	-	-	-	-	-	-
Non-Mandatory Transfers	125,000	-	-	-	125,000	-	-	-	125,000
TOTAL EXPENDITURES AND TRANSFERS	$42,291,787	$272,800	-	-	$42,564,587	$345,010	$15,309,000	$15,654,010	$58,218,597
ENDING BALANCE	7.662 -7.68 0 7.12 225.12 Tm ($1,291,787)	3 &-7.68 0 42 Tm .96 0 0 464.6 Tm 0							

Table 8. FY2009 Current Funds Budget by Type of Funds, University of Missouri - Hospital & Clinics*

	Operations	Auxiliaries, Sevice Operations, and Continuing Education	Self Insurance Funds	Hospital Operations	**Total Unrestricted**	Restricted Expendable Gifts, Endowments, and State Appropriations	Restricted Grants and Contracts	**Total Restricted**	**Total Current Funds**
BEGINNING BALANCE	-	-	-	$230,000,000	$230,000,000	$3,694,337	-	$3,694,337	$233,694,337
REVENUES									
Tuition and Fees	-	-	-	-	-	-	-	-	-
Less: Scholarship Allowances	-	-	-	-	-	-	-	-	-
Net Student Fees	-	-	-	-	-	-	-	-	-
Federal Appropriations	-	-	-	-	-	-	-	-	-
State Appropriations	-	-	-	$24,091,668	$24,091,668	-	-	-	$24,091,668
Federal Grants and Contracts	-	-	-	-	-	-	-	-	-
State Grants and Contracts	-	-	-	-	-	-	-	-	-
Other Grants and Contracts	-	-	-	-	-	-	-	-	-
Gift Income	-	-	-	-	-	$2,284,010	-	$2,284,010	2,284,010
Recovery of F&A	-	-	-	-	-	-	-	-	-
Endowment and Investment Income	-	-	-	10,328,993	10,328,993	221,972	-	221,972	10,550,965
Sales & Services-Educ Act/Auxiliaries	-	-	-	578,486,835	578,486,835	93,222	-	93,222	578,580,057
Miscellaneous Income	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	$612,907,496	$612,907,496	$2,599,204	-	$2,599,204	$615,506,700
EXPENDITURES & TRANSFERS									
Salaries and Wages	-	-	-	$226,538,158	$226,538,158	$293,404	-	$293,404	$226,831,562
Employee Benefits	-	-	-	62,014,023	62,014,023	90,616	-	90,616	62,104,639
Total Compensation	-	-	-	$288,552,181	$288,552,181	$384,020	-	$384,020	$288,936,201
Expense and Equipment									
Other Operating Expense	-	-	-	$261,991,338	$261,991,338	$297,752	-	$297,752	$262,289,090
Capital Expenditures	-	-	-	340,000	340,000	-	-	-	340,000
Internal Sales	-	-	-	(12,049,413)	(12,049,413)	(55,252)	-	(55,252)	(12,104,665)
Employer and Employee Contributions	-	-	-	-	-	-	-	-	-
Net Expense and Equip. Expenditures	-	-	-	$250,281,925	$250,281,925	$242,500	-	$242,500	$250,524,425
TOTAL EXPENDITURES	-	-	-	$538,834,106	$538,834,106	$626,520	-	$626,520	$539,460,626
Internal Transfers	-	-	-	2,283,000	2,283,000	-	-	-	2,283,000
Mandatory Transfers	-	-	-	11,507,807	11,507,807	-	-	-	11,507,807
Non-Mandatory Transfers	-	-	-	85,086,001	85,086,001	-	-	-	85,086,001
TOTAL EXPENDITURES AND TRANSFERS	-	-	-	$637,710,914	$637,710,914	$626,520	-	$626,520	$638,337,434
ENDING BALANCE	-	-	-	$205,196,581	$205,196,581	$5,667,021	-	$5,667,021	$210,863,603
Expenditures by Program Classification									
Instruction	-	-	-	-	-	-	-	-	-
Research	-	-	-	-	-	-	-	-	-
Public Service	-	-	-	-	-	-	-	-	-
Academic Support	-	-	-	-	-	-	-	-	-
Student Services	-	-	-	-	-	-	-	-	-
Institutional Support	-	-	-	-	-	-		-	-

Table 9. FY2009 Current Funds Budget by Type of Funds, University of Missouri - Kansas City

	Operations	Auxiliaries, Sevice Operations, and Continuing Education	Self Insurance Funds	Hospital Operations	**Total Unrestricted**	Restricted Expendable Gifts, Endowments, and State Appropriations	Restricted Grants and Contracts	**Total Restricted**	**Total Current Funds**
BEGINNING BALANCE	$30,829,004	$5,664,061	-	-	$36,493,065	$27,108,514	-	$27,108,514	$63,601,579
REVENUES									
Tuition and Fees	$127,252,548	$9,317,610	-	-	$136,570,158	-	-	-	$136,570,158
Less: Scholarship Allowances	(25,468,583)	(184,000)	-	-	(25,652,583)	($2,981,801)	($7,750,000)	($10,731,801)	(36,384,384)
Net Student Fees	$101,783,965	$9,133,610	-	-	$110,917,575	($2,981,801)	($7,750,000)	($10,731,801)	$100,185,774
Federal Appropriations	-	-	-	-	-	-	-	-	-
State Appropriations	84,002,587	-	-	-	84,002,587	-	-	-	84,002,587
Federal Grants and Contracts	-	-	-	-	-	-	31,500,000	31,500,000	31,500,000
State Grants and Contracts	-	-	-	-	-	-	3,600,000	3,600,000	3,600,000
Other Grants and Contracts	-	-	-	-	-	-	10,610,400	10,610,400	10,610,400
Gift Income	168,000	31,100	-	-	199,100	7,337,396	-	7,337,396	7,536,496

Table 10. FY2009 Current Funds Budget by Type of Funds, Missouri University of Science and Technology

	Operations	Auxiliaries, Sevice Operations, and Continuing Education	Self Insurance Funds	Hospital Operations	**Total Unrestricted**	Restricted Expendable Gifts, Endowments, and State Appropriations	Restricted Grants and Contracts	**Total Restricted**	**Total Current Funds**
BEGINNING BALANCE	$19,799,850	$2,196,471	-	-	$21,996,321	$18,922,887	-	$18,922,887	$40,919,208
REVENUES									
Tuition and Fees	$61,389,259	$6,148,562	-	-	$67,537,821	-	-	-	$67,537,821
Less: Scholarship Allowances	(18,216,632)	-	-	-	(18,216,632)	($3,734,718)	($5,600,000)	($9,334,718)	(27,551,350)
Net Student Fees	$43,172,627	$6,148,562	-	-	$49,321,189	($3,734,718)	($5,600,000)	($9,334,718)	$39,986,471
Federal Appropriations	-	-	-	-	-	-	-	-	-
State Appropriations	50,351,460	-	-	-	50,351,460	-	-	-	50,351,460
Federal Grants and Contracts	-	-	-	-	-	-	26,500,000	26,500,000	26,500,000
State Grants and Contracts	-	-	-	-	-	-	4,250,000	4,250,000	4,250,000
Other Grants and Contracts	-	-	-	-	-	-	11,950,000	11,950,000	11,950,000
Gift Income	909,095	-	-	-	909,095	3,261,396	-	3,261,396	4,170,491
Recovery of F&A	5,950,000	-	-	-	5,950,000	-	(5,950,000)	(5,950,000)	-
Endowment and Investment Income	438,000	87,000	-	-	525,000	4,759,087	-	4,759,087	5,284,087
Sales & Services-Educ Act/Auxiliari	Tw -5.386 0 N73-E -E -[illegible]Ea	[illegible]7.5168	5.3386 (002d)(Tj 12.50)3	0 1.6C -Ec5.386 0 T6 (19 5v)3	&A	1.6837		0	

Table 11. FY2009 Current Funds Budget by Type of Funds, University of Missouri - St. Louis

	Operations	Auxiliaries, Sevice Operations, and Continuing Education	Self Insurance Funds	Hospital Operations	**Total Unrestricted**	Restricted Expendable Gifts, Endowments, and State Appropriations	Restricted Grants and Contracts	**Total Restricted**	**Total Current Funds**
BEGINNING BALANCE	$20,188,203	$4,541,678	-	-	$24,729,881	$7,070,136	-	$7,070,136	$31,800,017
REVENUES									
Tuition and Fees	$85,626,641	$8,555,247	-	-	$94,181,888	-	-	-	$94,181,888
Less: Scholarship Allowances	(13,100,981)	(597,047)	-	-	(13,698,028)	($1,325,904)	($9,570,000)	($10,895,904)	(24,593,932)
Net Student Fees	$72,525,660	$7,958,200	-	-	$80,483,860	($1,325,904)	($9,570,000)	($10,895,904)	$69,587,956
Federal Appropriations	-	-	-	-	-	-	-	-	-
State Appropriations	61,137,421	-	-	-	61,137,421	-	-	-	61,137,421
Federal Grants and Contracts	-	-	-	-	-	-	22,880,000	22,880,000	22,880,000
State Grants and Contracts	-	-	-	-	-	-	4,680,000	4,680,000	4,680,000
Other Grants and Contracts	-	-	-	-	-	-	5,725,200	5,725,200	5,725,200
Gift Income	45,000	-	-	-	45,000	6,056,694	-	6,056,694	6,101,694
Recovery of F&A	2,500,000	-	-	-	2,500,000	-	(2,500,000)	(2,500,000)	-
Endowment and Investment Income	213,434	-	-	-	213,434	3,038,905	-	3,038,905	3,252,339
Sales & Services-Educ Act/Auxiliaries	2,063,300	25,491,778	-	-					

Table 12. FY2009 Current Funds Budget by Type of Funds, University of Missouri - System Administration

	Operations	Auxiliaries, Sevice Operations, and Continuing Education	Self Insurance Funds	Hospital Operations	**Total Unrestricted**	Restricted Expendable Gifts, Endowments, and State Appropriations	Restricted Grants and Contracts	**Total Restricted**	**Total Current Funds**
BEGINNING BALANCE	$36,000,000	$51,924	-	-	$36,051,924	$432,519	-	$432,519	$36,484,443
REVENUES									
Tuition and Fees	-	-	-	-	-	-	-	-	-
Less: Scholarship Allowances	($10,000)	-	-	-	($10,000)	-	-	-	($10,000)
Net Student Fees	($10,000)	-	-	-	($10,000)	-	-	-	($10,000)
Federal Appropriations	-	-	-	-	-	-	-	-	-
State Appropriations	19,117,800	-	-	-	19,117,800	$12,759,974	-	$12,759,974	31,877,774
Federal Grants and Contracts	-	-	-	-	-	-	-	-	-
State Grants and Contracts	-	-	-	-	-	-	$4,420,000	4,420,000	4,420,000
Other Grants and Contracts	-	-	-	-	-	-	-	-	-
Gift Income	200	-	-	-	200	624,425	-	624,425	624,625
Recovery of F&A	163,022	-	-	-	163,022	-	(163,022)	(163,022)	-
Endowment and Investment Income	13,790,000	-	-	-	13,790,000	111,255	-	111,255	13,901,255
Sales & Services-Educ Act/Auxiliaries	138,265	$1,654,344	-	-	1,792,609	-	-	-	1,792,609
Miscellaneous Income	21,837,093	779,700	-	-	22,616,793	(102,225)	-	(102,225)	22,514,568
TOTAL REVENUES	$55,036,380	$2,434,044	-	-	$57,470,424	$13,393,429	$4,256,978	$17,650,407	$75,120,831
EXPENDITURES & TRANSFERS									
Salaries and Wages	$29,763,858	$1,160,868	-	-	$30,924,726	$81,500	$760,000	$841,500	$31,766,226
Employee Benefits	8,273,580	332,228	-	-	8,605,808	11,690	228,000	239,690	8,845,498
Total Compensation	$38,037,438	$1,493,096	-	-	$39,530,534	$93,190	$988,000	$1,081,190	$40,611,724
Expense and Equipment									
Other Operating Expense	$26,210,136	$2,040,196	-	-	$28,250,332	$12,348,726	$3,268,978	$15,617,704	$43,868,036
Capital Expenditures	695,027	193,000	-	-	888,027	491,652	-	491,652	1,379,679
Internal Sales	(3,241,060)	(20,600)	-	-	(3,261,660)	-	-	-	(3,261,660)
Employer and Employee Contributions	-	-	-	-	-	-	-	-	-
Net Expense and Equip. Expenditures	$23,664,103	$2,212,596	-	-	$25,876,699	$12,840,378	$3,268,978	$16,109,356	$41,986,055
TOTAL EXPENDITURES	$61,701,541	$3,705,692	-	-	$65,407,233	$12,933,568	$4,256,978	$17,190,546	$82,597,779
Internal Transfers	(7,401,898)	(947,609)	-	-	(8,349,507)	202,150	-	202,150	(8,147,357)
Mandatory Transfers	-	-	-	-	-	-	-	-	-
Non-Mandatory Transfers	6,135,172	266,810	-	-	6,401,982	-	-	-	6,401,982
TOTAL EXPENDITURES AND TRANSFERS	$60,434,815	$3,024,893	-	-	$63,459,708	$13,135,718	$4,256,978	$17,392,696	$80,852,404
ENDING BALANCE	$30,601,565	($538,925)	-	-	$30,062,640	$690,230	-	$690,230	$30,752,870
Expenditures by Program Classification									
Instruction	$33,000	-	-	-	$33,000	-	-	-	$33,000
Research	-	-	-	-	-	$388,000	-	$388,000	388,000
Public Service	17,197,588	$967,000	-	-	18,164,588	12,425,478	$4,256,978	16,682,456	34,847,044
Academic Support	7,325,753	2,484,703	-	-	9,810,456	119,090	-	119,090	9,929,546
Student Services	1,940,555	-	-	-	1,940,555	-	-	-	1,940,555
Institutional Support	34,102,487	253,989	-	-	34,356,476	1,000	-	1,000	34,357,476
Operation & Maintenan -5.386 iTj0.4005 Ta70.1332(e)(7.132)(1)7(1)31(81,456)168(40.0504.4263.588)(594.3865.37(w)0.05(-5)14(a)7(i)1.334(e)0.005(-4(3/Tw72.1320(e)7(n)32(a)7(n)32(82,456)TJ6(4005 Ta664,588)TJ-0.004133((-)Tj-5j-5)14(									

Table 13. FY2009 Current Funds Budget by Type of Funds, University of Missouri - University-wide Resources

	Operations	Auxiliaries, Sevice Operations, and Continuing Education	Self Insurance Funds	Hospital Operations	**Total Unrestricted**	Restricted Expendable Gifts, Endowments, and State Appropriations	Restricted Grants and Contracts	**Total Restricted**	**Total Current Funds**
BEGINNING BALANCE	$19,000,000	-	$117,000,000	-	$136,000,000	$3,973	-	$3,973	$136,003,973
REVENUES									
Tuition and Fees	-	-	-	-	-	-	-	-	-
Less: Scholarship Allowances	($40,000)	-	-	-	($40,000)	($2,000)	-	($2,000)	($42,000)
Net Student Fees	($40,000)	-	-	-	($40,000)	($2,000)	-	($2,000)	($42,000)
Federal Appropriations	-	-	-	-	-	-	-	-	-
State Appropriations	5,607,095	-	-	-	5,607,095	-	-	-	5,607,095
Federal Grants and Contracts	-	-	-	-	-	-	-	-	-
State Grants and Contracts	-	-	-	-	-	-	-	-	-
Other Grants and Contracts	-	-	-	-	-	-	-	-	-
Gift Income	-	-	-	-	-	-	-	-	-
Recovery of F&A	-	-	-	-	-	-	-	-	-
Endowment and Investment Income	2,400,000	-	$9,362,909	-	11,762,909	(5,059,944)	-	(5,059,944)	6,702,965
Sales & Services-Educ Act/Auxiliaries	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	2,322,148	-	2,322,148	-	-	-	2,322,148
TOTAL REVENUES	$7,967,095	-	$11,685,057	-	$19,652,152	($5,061,944)	-	($5,061,944)	$14,590,208
EXPENDITURES & TRANSFERS									
Salaries and Wages	$85,000	-	$500,003	-	$585,003	-	-	-	$585,003
Employee Benefits	15,000	-	141,300	-	156,300	-	-	-	156,300
Total Compensation	$100,000	-	$641,303	-	$741,303	-	-	-	$741,303
Expense and Equipment									
Other Operating Expense	$25,000	-	$193,379,194	-	$193,404,194	-	-	-	$193,404,194
Capital Expenditures	-	-	-	-	-	-	-	-	-
Internal Sales		-	-	-	-	-	-	-	-
Employer and Employee Contributions	-	-	(184,731,984)	-	(184,731,984)	-	-	-	(184,731,984)
Net Expense and Equip. Expenditures	$25,000	-	$8,647,210	-	$8,672,210	-	-	-	$8,672,210
TOTAL EXPENDITURES	$125,000	-	$9,288,513	-	$9,413,513	-	-	-	$9,413,513
Internal Transfers	7,261,795	-	38,200	-	7,299,995	($5,061,794)	-	($5,061,794)	2,238,201
Mandatory Transfers	-	-	-	-	-	-	-	-	-
Non-Mandatory Transfers	505,300	-	-	-	505,300	-	-	-	505,300
TOTAL EXPENDITURES AND TRANSFERS	$7,892,095	-	$9,326,713	-	$17,218,808	($5,061,794)	-	($5,061,794)	$12,157,014
ENDING BALANCE	$19,075,000	-	$119,358,344	-	$138,433,344	$3,823	-	$3,823	$138,437,167
Expenditures by Program Classification									
Instruction	-	-	-	-	-	-	-	-	-
Research	-	-	-	-	-	-	-	-	-
Public Service	-	-	-	-	-	-	-	-	-
Academic Support	$125,000	-	-	-	$125,000	-	-	-	$125,000
Student Services	-	-	-	-	-	-	-	-	-
Institutional Support	-	-	$9,288,513	-	9,288,513	-	-	-	9,288,513
Operation & Maintenance of Plant	-	-	-	-	-	-	-	-	-
Scholarships & Fellowships	-	-	-	-	-	-	-	-	-
Auxiliaries	-	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-
Total Expenditures by Program Classification	$125,000	-	$9,288,513	-	$9,413,513	-	-	-	$9,413,513

Note: Columns may not add due to rounding.

University of Missouri System
FY2009 Operations Fund Budget Summary

The operations fund is where the majority of the University's instructional and public service activities are budgeted and accounted for. The operations fund comprises approximately 42.6% of the University's current funds budget. State appropriations are recorded here, with the exception of those appropriations that are line itemed for the University Hospitals and the other Curators' programs. The majority of student fees are also recorded in the operations fund. State appropriations and tuition and fees are the primary sources of revenue in the operations fund. Historically these two sources of funds accounted for over 91% of operations fund revenues, before scholarship allowances are applied. However, in recent years, they have dropped to about 86% of grossyears, they have droppdroppd125( )

009 of o1. have [illegible] 3tio have drop

revenues. When scholarship allowances, or financial aid, are netted against tuition and fees in accordance with GASB 34/35 the net student fees contribution declines to 41.4% of net revenues making them the second largest contributor with $423.8 million. State appropriations, in the amount of $437.9 million, is the largest source of net revenue at 42.8%. Together, they fund 84.2% of the operations fund budget. Table 14 displays the FY2009 operations fund budget by source of funds and expenditure category along with the revenue contribution and the expense distribution percentage.

	UM System Total	Percent Distribution
BUDGETED BEGINNING BALANCE	$233,984,229	
REVENUES		
Gross Tuition and Fees	$544,876,507	
Less: Scholarship Allowances	(121,055,772)	
Net Tuition and Fees	$423,820,735	41.4%
Federal Appropriations	15,485,058	1.5%
State Appropriations	437,931,880	42.8%
Gift Income	1,122,395	0.1%
Recovery of Facilities & Administrative Costs	44,563,967	4.4%
Endowment and Investment Income	18,111,899	1.8%
Sales & Services of Educational Activities	38,523,235	3.8%
Miscellaneous Income	43,307,430	4.2%
TOTAL REVENUES	$1,022,866,599	100.0%
EXPENDITURES & TRANSFERS		
Salaries & Wages	$628,607,301	60.6%
Employee Benefits	162,390,374	15.7%
Total Compensation	$790,997,675	76.3%
Expense & Equipment		
Other Operating Expenses	$224,204,212	21.6%
Capital Expenditures	37,699,619	3.6%
Internal Sales & Services	(25,890,730)	-2.5%
Net Expense & Equipment Expenditures	$236,013,101	22.7%

Table 15 displays the percentage distribution of FY2009 operations fund net revenues by major source for each campus, UM Extension, System Administration, and University-wide Resources.

million are 22.7% of the total. The remaining 1.0% represents net transfers from the operations fund to other funds. Internal transfers into the operations fund are primarily from continuing education and auxiliaries and internal transfers are to support research and endowed chairs matching commitments. The result is $6.4 million net internal transfers into operations. The $16.4 million of mandatory and non-mandatory transfers out are primarily to the plant fund for debt service, research park improvements, and maintenance, repair, and replacement projects for energy management and information technology, including the next generation network.

Table 16 displays the percentage distribution of the operations fund expenditure budgets by object of expense by campus for FY2009. Compensation accounts for the majority of the expenditures for each unit except University-wide Resources, which primarily budgets funds that are used for cooperative programming, much of which is transferred to the campuses during the year.

Table 16. Percentage Distribution of FY2009 Operations Fund Expenditure Budgets by Object of Expense, by Campus

	UMC	UM Extension	UMKC	MO S&T	UMSL	UM System Admin.	U-wide Resources	System Total
Salaries & Wages	62.5%	67.0%	61.2%	60.8%	59.8%	49.2%	1.1%	60.6%
Employee Benefits	16.0%	18.9%	14.9%	15.9%	16.2%	13.7%	0.2%	15.7%
Total Compensation	78.5%	85.9%	76.1%	76.7%	76.0%	62.9%	1.3%	76.3%
Expense and Equipment	16.5%	16.3%	18.8%	22.6%	19.5%	38.0%	0.3%	19.1%
Capital Expenditures	4.0%	0.0%	4.6%	4.6%	2.5%	1.2%	0.0%	3.6%
Total Expenditures	99.0%	102.2%	99.5%	103.9%	98.0%	102.1%	1.6%	99.0%
Transfers	1.0%	-2.2%	0.5%	-3.9%	2.0%	-2.1%	98.4%	1.0%
Total Expenditures & Transfers	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

As shown in Table 17, 60.8% of the recurring expenditures for the University system in the operations fund budget are devoted to the primary missions of instruction, research, and public service. When academic support is included, this distribution reaches 73.1%. Other classifications are student services, with a system total of 7.5%, institutional support, of 11.6%, operation & maintenance of physical plant of 9.6%, and scholarships and fellowships less than 0.1%. Most student aid is shown as scholarship allowances, a reduction of tuition and fee income, instead of as scholarships and fellowships expenditures, as directed by GASB 34/35.

Table 17. Percentage Distribution of FY2009 Operations Fund Expenditure Budgets by Program Classification, by Campus

	UMC	UM Extension	UMKC	MO S&T	UMSL	UM System Admin.	U-wide Resources	System Total
Instruction	50.8%	0.0%	55.7%	54.1%	51.1%	0.1%	0.0%	47.1%
Research	9.3%	0.0%	1.9%	5.9%	3.6%	0.0%	0.0%	5.6%
Public Service	2.9%	101.8%	1.5%	1.4%	2.7%	27.9%	0.0%	8.1%
Academic Support	13.4%	0.0%	12.5%	5.7%	17.7%	11.9%	100.0%	12.3%
Student Services	5.2%	0.0%	5.2%	10.6%	6.9%	3.1%	0.0%	5.7%
Institutional Support	7.1%	-1.8%	13.7%	8.2%	10.4%	55.2%	0.0%	11.6%
Operation & Maintenance of Plant	11.3%	0.0%	9.4%	14.1%	7.7%	1.8%	0.0%	9.6%
Scholarships & Fellowships	0.0%	0.0%	0.1%	0.0%	-0.1%	0.0%	0.0%	0.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Note 1: University of Missouri Extension is a cooperative effort administered by the University of Missouri - Columbia
Note 2: The majority of student aid is treated as a reduction of revenue rather than as a scholarship expense.

Tables A1 through A7 in the appendix present the operations fund expenditure budgets by administrative division for each campus, University of Missouri Extension, UM System Administration, and University-wid

ersiar TcM0PResterces.37( ) tpen65 -1.15 Schol57

FY2009 Other Curators' Programs Budget Summary

In addition to the general state appropriation for the operations of the University, the Curators receive line-itemed state appropriations for the University Hospitals & Clinics, Missouri Rehabilitation Center, Missouri Kidney Program, Missouri Institute of Mental Health, Missouri Telehealth Network, Spinal Cord Injury Research, Missouri Research and Education Network (MOREnet), and the State Historical Society of Missouri.

Table 18 presents summary budget data for the Missouri Kidney Program, Missouri Institute of Mental Health, Missouri Telehealth Network and Spinal Cord Injury Research. These programs are recorded as restricted current funds.

Table 18. FY2009 Operating Budget Summaries for the Missouri Kidney Program, the Missouri Institute of Mental Health, Missouri Telehealth Network, and Spinal Cord Injury Research

	Missouri Kidney Program Fund 2010	Missouri Institute of Mental Health Fund 2020	Missouri Telehealth Network Fund 2015	Spinal Cord Injury Research Fund 2050
BEGINNING BALANCE	-	-	-	$54,768
REVENUES				
State Appropriations	$3,896,271	$1,784,680	$845,040	$388,000
TOTAL REVENUES	$3,896,271	$1,784,680	$845,040	$388,000
EXPENDITURES & TRANSFERS				
Salaries & Wages	$479,699	$1,166,868	$392,053	$23,000
Employee Benefits	116,483	326,676	97,171	7,000
Expense and Equipment	3,300,089	291,136	355,816	365,450
TOTAL EXPENDITURES	$3,896,271	$1,784,680	$845,040	$395,450
TRANSFERS	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	$3,896,271	$1,784,680	$845,040	$395,450
ENDING BALANCE	-	-	-	$47,318

Table 19, on the following page, is a budget summary of the activities of the Missouri Research and Education Network (MOREnet) and provides separate budgets by type of fund.

Table 19. FY2009 Operating Budget Summary for the Missouri Research and Education Network (MOREnet)

University of Missouri System

Operating Budget

Fiscal Year 2009

Appendix

Table A1. FY2009, Operations Fund, Original Expenditure Budget, University of Missouri - Columbia, by Administrative Unit and Major Object of Expense

College/School/Division	Salaries & Wages	Staff Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Mandatory and Non-Mandatory Transfers	Total Expenditures & Transfers
Chancellor								
Chancellor	$1,425,843	$394,908	$281,452	-	$2,102,203	$1,819,037	-	$3,921,240
University Affairs								
University Affairs	$1,800,265	$506,473	$833,042	$100	$3,139,880	-	-	$3,139,880
Intercollegiate Athletics								
Intercollegiate Athletics	$478,876	$220,409	($212,517)	-	$486,768	($57,795)	-	$428,973
Campus Budget								
Campus Budget	$212,810	$63,758	$2,775	-	$279,343	-	-	$279,343
Administrative Services								
Administrative Services	$7,826,996	$2,123,961	$1,013,069	$9,100	$10,973,126	$142,290	$1,000	$11,116,416
Campus Facilities	10,603,953	3,147,866	33,081,253	3,044,687	49,877,759	8,710	3,560,707	53,447,176
Business Services-Gen Admin	677,827	158,030	3,288,743	42,000	4,166,600	(37,000)	10,000	4,139,600
Total Admin Services	$19,108,776	$5,429,857	$37,383,065	$3,095,787	$65,017,485	$114,000	$3,571,707	$68,703,192
VC Dev and Alumni Relations								
Development Pending	-	-	-	-	-	-	-	-
Alumni & Development	$6,915,911	$2,100,535	$1,180,487	-	$10,196,933	($297,200)	-	$9,899,733
Total VC Dev and Alumni Relations	$6,915,911	$2,100,535	$1,180,487	-	$10,196,933	($297,200)	-	$9,899,733
Executive Vice Chancellor & Provost								
Information & Access Tech Svcs	$4,657,386	$1,370,386	$1,017,530	$16,000	$7,061,302	$5,750,373	$407,516	$13,219,191
Enrollment Management	4,651,982	1,322,172	1,497,557	39,506	7,511,217	-	(1,077,810)	6,433,407
Office of Research	14,342,206	3,875,431	3,239,421	4,305,091	25,762,149	8,207,341	(	

Table A2. FY2009 Operations Fund, Original Expenditure Budget, University of Missouri Extension by Administrative Unit and Major Object of Expense

College/School/Division	Salaries & Wages	Staff Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Mandatory and Non-Mandatory Transfers	Total Expenditures & Transfers
VP for Outreach & Extension								
Agriculture & Natural Res	$8,375,223	$2,407,670	$1,508,361	$5,000	$12,296,254	($370,214)	-	$11,926,040
Business & Industry	1,412,426	412,936	117,782	-	1,943,144	(78,475)	-	1,864,669
Human Environmental Sciences	5,293,615	1,425,775	694,783	-	7,414,174	(406,895)	-	7,007,279
Youth	4,236,097	1,223,363	155,872	-	5,615,332	(215,559)	-	5,399,773
Community Development	2,312,350	621,923	616,096	15,000	3,565,369	(294,448)	-	3,270,921
Health	85,112	19,664	3,007	-	107,783	-	-	107,783
Vet Med	150,000	40,679	3,771	-	194,450	-	-	194,450
Outreach Development Fund	-	-	100,000	-	100,000	1,238,648	-	1,338,648
Administration	2,286,723	657,290	142,308	-	3,086,321	-	-	3,086,321
Program Support	4,163,897	1,190,978	4,341,119	-	9,695,994	(945,090)	$125,000	8,875,904
Campus Wide Departments	-	-	(780,000)	-	(780,000)	-	-	(780,000)
Total for VP Outreach & Extension	$28,315,443	$8,000,278	$6,903,099	$20,000	$43,238,820	($1,072,033)	$125,000	$42,291,787

Note: Columns may not add due to rounding.

Table A4. FY2009 Operations Fund, Original Expenditure Budget, Missouri University of Science and Technology, by Administrative Unit and Major Object of Expense

	Salaries & Wages	Staff Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Mandatory and Non-Mandatory Transfers	Total Expenditures & Transfers
College/School/Division								
Provost								
Academic&Instruction Depts	$33,305,965	$8,583,135	$2,803,133	$224,100	$44,916,333	($76,527)	$6,925	$44,846,731
Info Access & Tech Services	3,406,190	937,255	2,227,295	52,000	6,622,740	70,692	-	6,693,432
School of Extended Learning	2,710,130	737,224	2,040,931	300,000	5,788,285	(4,407,504)	-	1,380,781
Undergraduate Studies	1,184,906	310,358	454,893	-	1,950,157	-	-	1,950,157
Sponsored Programs	2,799,681	640,712	1,003,331	826,875	5,270,599	(395,203)	25,000	4,900,396
Enrollment Management	2,390,505	664,516	1,005,896	-	4,060,917	-	-	4,060,917
Provost	4,246,996	1,163,358	2,472,273	1,208,577	9,091,204	200,000	-	9,291,204
Graduate Studies	300,343	86,709	45,657	-	432,709	-	-	432,709
Total Provost	$50,344,716	$13,123,268	$12,053,408	$2,611,552	$78,132,944	($4,608,542)	$31,925	$73,556,327
Chancellor								
Chancellors Office	$508,609	$130,583	$251,905	-	$891,097	-	-	$891,097
Office of Administrative Services								
Office of Administrative Services	$5,888,483	$1,660,957	$3,368,723	$2,182,265	$13,100,428	($38,200)	-	$13,062,228
Office of Student Affairs								
Office of Student Affairs	$3,398,090	$866,229	$2,051,007	-	$6,315,326	($37,253)	$82,856	$6,360,929
Office of University Advancement								
Office of University Advancement	$2,426,008	$694,896	$628,781	-	$3,749,685	$97,680	-	$3,847,365
Campus Departments								
Chancellors Campus Dept - Campus	$301,600	-	$5,012,584	-	$5,314,184	$314,561	$60,939	$5,689,684
Total Expenditures & Transfers	$62,867,506	$16,475,933	$23,366,408	$4,793,817	$107,503,664	($4,271,754)	$175,720	$103,407,629

Note: Columns may not add due to rounding.

Table A5. FY2009 Operations Fund, Original Expenditure Budget, University of Missouri - St. Louis by Administrative Unit and Major Object of Expense

	Salaries & Wages	Staff Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Mandatory and Non-Mandatory Transfers	Total Expenditures & Transfers
College/School/Division								
Provost								
Institutional Safety	$1,403,967	$403,229	$555,416	$9,000	$2,371,612	$44,126	-	$2,415,738
College of Fine Arts & Commun	6,058,841	1,508,845	1,595,962	105,000	9,268,648	(110,964)	-	9,157,684
College of Arts & Sciences	21,412,169	5,528,075	2,146,159	150,000	29,236,403	(674,704)	-	28,561,699
College of Business Administration	8,529,114	2,217,110	559,936	-	11,306,160	(489,261)	-	10,816,899
College of Education	7,539,451	1,899,184	499,883	-	9,938,518	(974,940)	-	8,963,578
Graduate School	770,334	192,994	72,621	-	1,035,949	39,314	-	1,075,263
Extension Division	1,862,624	466,371	181,100	-	2,510,095	(297,670)	-	2,212,425
Libraries	2,391,346	649,157	335,720	2,085,000	5,461,223	(196,249)	-	5,264,974
College of Optometry	3,738,960	1,097,315	710,500	175,000	5,721,775	59,828	-	5,781,603
Provost	2,474,648	676,141	224,887	-	3,375,676	934,642	-	4,310,318
Vice Provost Student Affairs	5,258,139	1,419,891	1,822,166	10,300	8,510,496	337,773	-	8,848,269
College of Nursing	4,283,784	1,095,710	512,339	-	5,891,833	763,636	$500,000	7,155,469
Honors College	714,435	168,950	70,800	-	954,185	4,269	-	958,454
Center for International Studies	1,142,986	279,482	379,822	-	1,802,290	(105,364)	-	1,696,926
Center for the Humanities	80,287	18,507	27,263	-	126,057	(8,390)	-	117,667
UMSL/Washington Univ. Engineer	175,383	48,443	2,651,123	-	2,874,949	13,699	-	2,888,648
Vice Chancellor Research	1,172,406	335,868	1,567,644	189,873	3,265,791	(719,671)	178,966	2,725,086
Public Policy Research Centers	368,780	105,811	117,965	-	592,556	2,389	-	594,945
Total Provost	$69,377,654	$18,111,083	$14,031,305	$2,724,173	$104,244,215	($1,377,537)	$678,966	$103,545,644
Chancellor								
Chancellor-Special Units	$368,944	$102,604	$64,379	-	$535,927	-	-	$535,927
Chancellor	491,935	132,464	237,515	-	861,914	$7,514	-	869,428
Total Chancellor	$860,879	$235,068	$301,894	-	$1,397,841	$7,514	-	$1,405,355
Budget Development & Planning								
Budget Development & Planning	($243,357)	$613,960	$615,547	-	$986,150	$3,084,101	-	$4,070,251
					-			-
VC for Managerial & Tech Services					-			-
Assoc VC Administrative	$4,122,940	$1,148,689	$5,158,864	-	$10,430,493	$349,141	$2,311,971	$13,091,605
Human Resources	661,314	186,613	53,808	-	901,735	(2,793)	-	898,942
Information Technology Services	4,411,390	1,131,181	5,687,233	$778,000	12,007,804	(2,224,994)	-	9,782,810
VC for Managerial & Technological	494,541	142,747	61,295	-	698,583	4,058	-	702,641
Finance	739,509	213,290	226,354	-	1,179,153	(152,103)	-	1,027,050
Business Services	285,464	83,982	4,454	-	373,900	2,168	-	376,068
Total VC for Managerial & Tech Service	$10,715,158	$2,906,502	$11,192,008	$778,000	$25,591,668	($2,024,523)	$2,311,971	$25,879,116
VC University Advancement								
KWMU Radio	$254,617	$66,218	-	-	$320,835	-	-	$320,835
University Advancement	3,002,445	867,082	$1,161,002	-	5,030,529	$70,933	-	5,101,462
Total VC University Advancement	$3,257,062	$933,300	$1,161,002	-	$5,351,364	$70,933	-	$5,422,297
Total Expenditures and Transfers	$83,967,396	$22,799,913	$27,301,756	$3,502,173	$137,571,238	($239,512)	$2,990,937	$140,322,663

Note: Columns may not add due to rounding.

College/School/Division	Salaries & Wages	Staff Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Mandatory and Non-Mandatory Transfers	Total Expenditures & Transfers
Board of Curators								
Board of Curators	$159,120	$45,457	$231,369	-	$435,946	($135,700)	-	$300,246
President								
President	$1,158,530	$254,252	$738,945	-	$2,151,727	($696,140)	-	$1,455,587
Strategic Communications	515,951	157,570	357,596	$150,000	1,181,117	(121,093)	-	1,060,024
Total President	$1,674,481	$411,822	$1,096,541	$150,000	$3,332,844	($817,233)	-	$2,515,611
General Counsel								
General Counsel	$1,324,440	$332,477	$596,563	-	$2,253,480	($157,850)	-	$2,095,630
Government Relations								
Government Relations	$858,260	$16,776	$284,300	-	$1,159,336	($262,000)	-	$897,336
Human Resources								
VP - Human Resources	$1,653,131	$444,869	($330,421)	-	$1,767,579	($681,000)	-	$1,086,579
Information Systems								
Admin Info Technology Services	$4,455,853	$1,326,507	$2,371,725	-	$8,154,085	($7,412,282)	$178,333	$920,136
VP Information Systems	1,309,586	382,470	245,483	-	1,937,539	(979,536)	225,000	1,183,003
UM Information & Computing Svc	426,169	123,034	19,421	-	568,624	-	-	568,624
Library Systems	520,849	141,400	4,155,194	-	4,817,443	-	-	4,817,443
Telecommunications	69,864	[illegible]						

Table A9. FY2009 Operations Fund, Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - Columbia

	Salaries & Wages	Employee Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Mandatory and Non-Mandatory Transfers	Total Expenditures & Transfers
Instruction								
On-Campus General Academic Inst.	$169,395,497	$41,316,991	$8,348,253	$7,295,966	$226,356,707	($12,293,116)	$2,577,161	$216,640,752
Community Education	1,717,523	466,119	878,013	-	3,061,655	(913,649)	-	2,148,006
Off-Campus General Academic Inst.	107,502	26,297	799,800	-	933,599	(746,595)	-	187,004
Total Instruction	$171,220,522	$41,809,407	$10,026,066	$7,295,966	$230,351,961	($13,953,360)	$2,577,161	$218,975,762
Research								
Institutes and Research Centers	$20,550,884	$5,460,203	$6,345,601	$1,110,500	$33,467,187	($1,336,924)	-	$32,130,263
Individual and Project Research	4,187,743	910,918	1,919,362	1,551,598	8,569,621	(1,457,512)	($39,323)	7,072,786
Total Research	$24,738,627	$6,371,121	$8,264,963	$2,662,098	$42,036,809	($2,794,436)	($39,323)	$39,203,050
Public Service								
Community Service	$6,909,244	$1,622,535	$3,879,453	$31,000	$12,442,232	($906,072)	-	$11,536,160
Cooperative Extension Service	-	-	-	-	-	(134,882)	-	(134,882)
Public Broadcasting Service	313,187	91,596	153,500	80,000	638,283	-	-	638,283
Total Public Service	$7,222,431	$1,714,131	$4,032,953	$111,000	$13,080,515	($1,040,954)	-	$12,039,561
Academic Support								
Libraries	$6,671,925	$1,865,408	$2,914,398	$4,314,003	$15,765,734	($904,108)	($25,000)	$14,836,626
Museums and Galleries	588,030	50	51,771	-	639,851	(3,064)	-	636,787
Educational Media Services	1,765,119	502,763	288,386	1,000	2,557,268	(48,960)	273,326	2,781,634
Ancillary Support	8,069,520	1,954,345	3,237,781	341,930	13,603,576	4,044,526	-	17,648,102
Acad Admin & Personnel Develop	17,899,715	4,491,688	5,835,308	95,000	28939 -1.n14			

Table A10. FY2009 Operations Fund, Budgeted Expenditures by Program by Major Object of Expense, University of Missouri Extension

	Salaries & Wages	Employee Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Mandatory and Non-Mandatory Transfers	Total Expenditures & Transfers
Instruction								
On-Campus General Academic Inst.	-	-	-	-	-	-	-	-
Community Education	-	-	-	-	-	-	-	-
Off-Campus General Academic Inst.	-	-	-	-	-	-	-	-
Total Instruction	-	-	-	-	-	-	-	-
Research								
Institutes and Research Centers	-	-	-	-	-	-	-	-
Individual and Project Research	-	-	-	-	-	-	-	-
Total Research	-	-	-	-	-	-	-	-
Public Service								
Community ServmCom	-7(n)-7(ity)42(Ser)6(v-3719($40,di)6c -006 T18.56(		76		)Tj 12.18-)T.$40,diCol aity ServmCo		-7(n)-7(ity)42(Ser8-)T.$40,diCoPu.01(u.01pe29(nd	
		-	7	-	2	-2	1 9 5	- 1 -28 - 6 5 4 -
								-
	-	-	-	-	-		-	- -

Table A11. FY2009 Operations Fund, Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - Kansas City

	Salaries & Wages	Employee Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Mandatory and Non-Mandatory Transfers	Total Expenditures & Transfers
Instruction								
On-Campus General Academic Inst.	$91,000,379	$21,156,182	$12,041,576	$167,600	$124,365,737	($577,296)	-	$123,788,441
Community Education	33,500	8,170	61,500	-	103,170	(15,000)	-	88,170
Off-Campus General Academic Inst.								

Table A12. FY2009 Operations Fund, Budgeted Expenditures by Program by Major Object of Expense, Missouri University of Science and Technology

	Salaries & Wages	Employee Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Mandatory and Non-Mandatory Transfers	Total Expenditures & Transfers
Instruction								
On-Campus General Academic Inst.	$37,691,488	$9,734,113	$6,600,231	$192,100	$54,217,932	$429,894	$6,925	$54,654,751
Community Education	-	-	24,009	-	24,009	-	-	24,009
Off-Campus General Academic Inst.	1,249,275	360,929	2,000,123	300,000	3,910,327	(4,367,504)	-	(457,177)
Total Instruction	$38,940,763	$10,095,042	$8,624,363	$492,100	$58,152,268	($3,937,610)	$6,925	$54,221,583
Research								
Institutes and Research Centers	$1,316,689	$257,425	$318,205	$10,000	$1,902,319	-	-	$1,902,319
Individual and Project Research	1,952,935	437,618	1,132,891	863,875	4,387,319	($774,877)	-	3,612,442
Total Research	$3,269,624	$695,043	$1,451,097	$873,875	$6,289,639	($774,877)	-	$5,514,762
Public Service								
Community Service	$585,351	$166,745	$468,412	-	$1,220,508	($150,863)	-	$1,069,645
Cooperative Extension Service	52,108	10,424	21,500	-	84,032	(44,340)	-	39,692
Public Broadcasting Service	157,699	45,528	-	-	203,227	-	-	203,227
Total Public Service	$795,158	$222,697	$489,912	-	$1,507,767	($195,203)	-	$1,312,564
Academic Support								
Libraries	$1,021,914	$272,174	$252,516	$1,208,577	$2,755,181	-	-	$2,755,181
Museums and Galleries	-	-	-	-	-	-	-	-
Educational Media Services	421,753	123,976	(274,005)	-	271,724	-	-	271,724
Ancillary Support	389,562	101,770	154,659	37,000	682,991	-	$25,000	707,991
.962(707,n24 -1.377 Td n77 Td37Td370)76 -		-						

Table A13. FY2009 Operations Fund, Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - St. Louis

	Salaries & Wages	Employee Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Mandatory and Non-Mandatory Transfers	Total Expenditures & Transfers
Instruction								
On-Campus General Academic Inst.	$47,991,785	$12,501,238	$8,382,973	$427,750	$69,303,746	($228,614)	-	$69,075,132
Community Education	10,000	2,000	15,000	-	27,000	5,000	-	32,000
Off-Campus General Academic Inst.	654,380	152,638	191,900	-	998,918	-	-	998,918
Total Instruction	$48,656,165	$12,655,876	$8,589,873	$427,750	$70,329,664	($223,614)	-	$70,106,050
Research								
Institutes and Research Centers	$1,192,108	$314,090	$214,595	-	$1,720,793	($42,491)	$178,966	$1,857,268
Individual and Project Research	677,652	102,707	2,205,713	$186,500	3,172,572	(363,000)	-	2,809,572
Total Research	$1,869,760	$416,797	$2,420,308	$186,500	$4,893,365	($405,491)	$178,966	$4,666,840
Public Service								
Community Service	$1,612,991	$987,516	$613,036	-	$3,213,543	($482,909)	-	$2,730,634
Cooperative Extension Service	174,244	41,712	24,100	-	240,056	(277,070)	-	(37,014)
Public Broadcasting Service	254,617	66,218	-	-	320,835	-	-	320,835
Total Public Service	$2,041,852	$1,095,446	$637,136	-	$3,774,434	($759,979)	-	$3,014,455
Academic Support								
Libraries	$2,338,836	$634,869	$333,720	$2,085,000	$5,392,425	($196,249)	-	$5,196,176
Museums and Galleries	67,510	14,788	14,200	-	96,498	-	-	96,498
Educational Media Services	991,901	269,187	94,683	5,000	1,360,771	(126,336)	-	1,234,435
Ancillary Support	3,287,744	940,799	2,940,808	715,250	7,884,601	(2,061,691)	-	5,822,910
Acad Admin & Personnel Develop	6,651,585	1,714,515	1,167,867	15,000	9,548,967	18,835	$500,000	10,067,802
Total Academic Support	$13,337,576	$3,574,158	$4,551,278	$2,820,250	$24,283,262	($2,365,441)	$500,000	$22,417,821

Table A14. FY2009 Operations Fund, Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - System Administration

	Salaries & Wages	Employee Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Mandatory and Non-Mandatory Transfers	Total Expenditures & Transfers
Instruction								
On-Campus General Academic Inst.	$22,000	-	$11,000	-	$33,000	($33,115)	-	($115)
Community Education	-	-	-	-	-	-	-	-
Off-Campus General Academic Inst.	-	-	-	-	-	-	-	-
Total Instruction	$22,000	-	$11,000	-	$33,000	($33,115)	-	($115)
Research								
Institutes and Research Centers	-	-	-	-	-	-	-	-
Individual and Project Research	-	-	-	-	-	-	-	-
Total Research	-	-	-	-	-	-	-	-
Public Service								
Community Service	$7,345,163	$2,182,964	$7,235,434	$434,027	$17,197,588	$840,335	$2,530,477	$20,568,400
Cooperative Extension Service	-	-	-	-	-	-	-	-
Public Broadcasting Service	-	-	-	-	-	-	-	-
Total Public Service	$7,345,163	$2,182,964	$7,235,434	$434,027	$17,197,588	$840,335	$2,530,477	$20,568,400
Academic Support								
Libraries	$1,352,460	$381,588	$4,194,425	-	$5,928,473	-	-	$5,928,473
Museums and Galleries	-	-	-	-	-	-	-	-
Educational Media Services	-	-	-	-	-	-	-	-
Ancillary Support	-	-	-	-	-	$461,470	-	461,470
Acad Admin & Personnel Develop	698,984	202,616	495,680	-	1,397,280	(301,818)	-	1,095,462
Total Academic Support	$2,051,444	$584,204	$4,690,105	-	$7,325,753	$159,652	-	$7,485,405
Student Services								
Student Services Administration	$1,098,203	$326,935	$511,917	-	$1,937,055	($1,937,055)	-	-
Social and Cultural Development	-	-	3,500	-	3,500	(2,000)	-	$1,500
Counseling and Career Guidance	-	-	-	-	-	-	-	-
Financial Aid Administration	-	-	-	-	-	-	-	-
Student Health Services	-	-	-	-	-	-	-	-
Student Admission & Records	-	-	-	-	-	-	-	-
Total Student Services	$1,098,203	$326,935	$515,417	-	$1,940,555	($1,939,055)	-	$1,500
Institutional Support								
Executive Management	$4,828,458	$1,229,333	$819,058	-	$6,876,849	($1,405,385)	-	$5,471,464
Fiscal Operations	3,017,780	872,373	1,114,663	-	5,004,816	(451,889)	-	4,552,927
General Administration	9,324,324	2,699,351	7,552,309	$111,000	19,686,984	(4,011,423)	$3,599,695	19,275,256
Public Relations and Development	1,489,852	208,204	685,782	150,000	2,533,838	(551,018)	-	1,982,820
Total Institutional Support	$18,660,414	$5,009,261	$10,171,812	$261,000	$34,102,487	($6,419,715)	$3,599,695	$31,282,467
Operation & Maintenance of Plant								
Physical Plant Administration	$586,634	$170,216	($165,692)	-	$591,158	-	-	$591,158
Building Maintenance	-	-	230,000	-	230,000	-	-	230,000
Custodial Services	-	-	-	-	-	-	-	-
Utilities	-	-	281,000	-	281,000	-	-	281,000
Landscape and Grounds Maintenance	-	-	-	-	-	-	-	-
Major Repairs and Renovations	-	-	-	-	-	-	-	-
Security and Safety	-	-	-	-	-	-	-	-
Logistical Services	-	-	-	-	-	-	-	-
Total Operation & Maint of Plant	$586,634	$170,216	$345,308	-	$1,102,158	-	-	$1,102,158
Scholarships & Fellowships								
Scholarships	-	-	-	-	-	($10,000)	-	(10,000)
Fellowships	-	-	-	-	-	-	-	-
Total Scholarships & Fellowships	-	-	-	-	-	($10,000)	-	(10,000)
Total Operating Expenditures	$29,763,858	$8,273,580	$22,969,076	$695,027	$61,701,541	($7,401,898)	$6,130,172	$60,429,815
Transfers	-	-	-	-	-	-	$5,000	$5,000
Total Expenditures & Transfers	$29,763,858	$8,273,580	$22,969,076	$695,027	$61,701,541	($7,401,898)	$6,135,172	$60,434,815

Note: Columns may not add due to rounding.

Table A15. FY2009 Operations Fund, Budgeted Expenditures by Program by Major Object of Expense, University of Missouri - University-wide Resources

	Salaries & Wages	Employee Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Mandatory and Non-Mandatory Transfers	Total Expenditures & Transfers
Instruction								
On-Campus General Academic Inst.	-	-	-	-	-	-	-	-
Community Education	-	-	-	-	-	-	-	-
Off-Campus General Academic Inst.	-	-	-	-	-	-	-	-
Total Instruction	-	-	-	-	-	-	-	-
Research								
Institutes and Research Centers	-	-	-	-	-	-	-	-
Individual and Project Research	-	-	-	-	-	-	-	-
Total Research	-	-	-	-	-	-	-	[illegible]

Off-Campus General-Academic Inst. 8 (

Off-Campus General-Academic-Inst. -5.-143 0 T-1 7[(-)4