

The
UNIVERSITY of
MISSOURI
SYSTEM



Fiscal Year **2007**

UNIVERSITY OF MISSOURI SYSTEM

OPERATING BUDGET

FISCAL YEAR 2007

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University of Missouri System FY 2007 Operating Budget

Introduction and Overview

Introduction

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

Context for Budget Planning

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

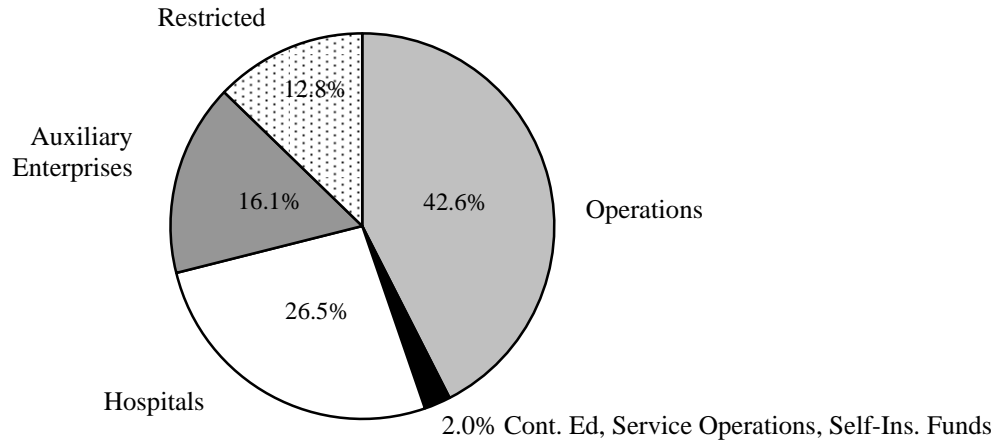
- The salary and wage budget pool will increase by 2%.
- The FY 2007 flat benefit rate for benefit-eligible salaries excluding FICA is 22.73% for the campuses and 25.67% for the hospital.
- The E&E budget pool will remain relatively flat with the exception of fuel and utilities, insurance, and information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

The budgets reported in this document are based on the original detail budgets for the University as entered into the PeopleSoft general ledger financial systemunc4param

FY 2007 Current Funds Budget Summary

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

Current Funds Revenue Budget



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

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

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

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

UMUM

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

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

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

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

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

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

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

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

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

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

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

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

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

	Operations	Continuing Education	Service Operations	Self Insurance Funds	Subtotal Unrestricted E & G	Auxiliaries & Hospital Operations	Total Unrestricted	Restricted Endowments, and State Appropriations	Restricted Grants and Contracts	Total Restricted	Total Current Funds
BEGINNING BALANCE	\$165,890,074	\$7,183,738	\$6,447,902	\$65,219,450	\$244,741,164	\$213,784,654	\$458,525,818	\$96,772,408	\$640,000	\$97,412,408	\$555,938,226
REVENUES											
Tuition and Fees	\$490,772,232	\$33,250,372	\$100,000	-	\$524,122,604	\$15,649,156	\$539,771,760	-	-	-	\$539,771,760
Less: Scholarship Allowances	(113,575,935)	(388,000)	-	-	(113,963,935)	(8,744,187)	(122,708,122)	(\$17,810,176)	(\$35,500,000)	(\$53,310,176)	(176,018,298)
Net Student Fees	\$377,196,297	\$32,862,372	\$100,000	-	\$410,158,669	\$6,904,969	\$417,063,638	(\$17,810,176)	(\$35,500,000)	(\$53,310,176)	\$363,753,462
Federal Appropriations	14,909,587	-	-	-	14,909,587	-	14,909,587	-	-	-	14,909,587
State Appropriations	400,601,454	-	-	-	400,601,454	22,879,167	423,480,621	16,435,264	-	16,435,264	439,915,885
Federal Grants and Contracts	-	-	-	-	-	-	-	-	193,872,000	193,872,000	193,872,000
State Grants	-	-	-	-	-	-	-	-	39,978,800	39,978,800	39,978,800
Other Grants & Contracts	-	-	-	-	-	-	-	-	60,827,600	60,827,600	60,827,600
Gift Income	435,050	2,500	-	-	437,550	7,449,600	7,887,150	28,688,600	-	28,688,600	30,575,750

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

	Operations	Continuing Education	Service Operations	Self Insurance Funds	Subtotal Unrestricted E & G	Auxiliaries & Hospital Operations	Total Unrestricted	Restricted Endowments, and State Appropriations	Restricted Grants and Contracts	Total Restricted	Total Current Funds
BEGINNING BALANCE	\$24,508,729	\$29,446	\$340,674	-	\$24,878,849	(\$606,171)	\$24,272,678	\$24,553,725	\$640,000	\$25,193,725	\$49,466,403
REVENUES											
Tuition and Fees	\$113,546,545	\$7,559,582	\$100,000	-	\$121,206,127	\$3,994,330	\$125,200,457	-	-	-	\$125,200,457
Less: Scholarship Allowances	(24,279,112)	(158,000)	-	-	(24,437,112)	(398,590)	(24,835,702)	(\$2,418,039)	(\$7,200,000)	(\$9,618,039)	(34,453,741)
Net Student Fees	\$89,267,433	\$7,401,582	\$100,000	-	\$96,769,015	\$3,595,740	\$100,364,755	(\$2,418,039)	(\$7,200,000)	(\$9,618,039)	\$90,746,716
Federal Appropriations	-	-	-	-	-	-	-	-	-	-	-
State Appropriations	77,563,709	-	-	-	77,563,709	-	77,563,709	-	-	-	77,563,709
Federal Grants and Contracts	-	-	-	-	-	-	-	-	28,992,000	28,992,000	28,992,000
State Grants	-	-	-	-	-	-	-	-	5,502,800	5,502,800	5,502,800
Other Grants & Contracts	-	-	-	-	-	-	-	-	13,028,600	13,028,600	13,028,600
Gift Income	183,050	2,500	-	-	185,550	-	185,550	8,538,491	-	8,538,491	8,724,041
Recovery of F&A	5,500,000	-	-	-	5,500,000	-	5,500,000	6,833,206	(5,500,000)	(5,500,000)	-
Endowment and Investment Income	480,000	-	-	-	480,000	-	480,000	-	-	-	7,313,206
Sales & Services-Educ Act/Aux	23,964,628	216,025	317,132	-	24,497,785	17,833,514	42,331,299	-	-	-	42,331,299
Miscellaneous Income	3,308,318	41,600	347,318	-	3,697,236	1,970,411	5,667,647	1,442,455	-	1,442,455	7,110,102
TOTAL REVENUES	\$200,267,138	\$7,661,707	\$764,450	-	\$208,693,295	\$23,399,665	\$232,092,960	\$14,396,113	\$34,823,400	\$49,219,513	\$281,312,473
EXPENDITURES & TRANSFERS											
Salaries & Wages	\$124,583,016	\$2,399,769	\$4,259,862	-	\$131,242,647	\$8,751,547	\$139,994,194	\$6,402,598	\$15,500,000	\$21,902,598	\$161,896,792
Employee Benefits	32,475,079	473,099	1,265,229	-	34,213,407	2,729,571	36,942,978	1,770,487	4,800,000	6,570,487	43,513,465
Total Compensation	\$157,058,095	\$2,872,868	\$5,525,091	-	\$165,456,054	\$11,481,118	\$176,937,172	\$8,173,085	\$20,300,000	\$28,473,085	\$205,410,257
Expense and Equipment	\$35,589,504	\$1,600,010	\$4,929,321	-	\$42,118,835	\$8,852,391	\$50,971,226	\$8,352,346	\$12,523,400	\$20,875,746	\$71,846,972
Other Operating Expense	8,332,868	5,880	531,950	-	8,870,698	285,000	9,155,698	942,701	2,400,000	3,342,701	12,498,399
Capital Expenditures	(360,853)	(10,000)	(9,803,517)	-	(10,174,370)	(99,780)	(10,274,150)	(22,500)	-	(22,500)	(10,296,650)
Internal Sales	\$157,1152	1e B2393 0 Td (struc00)2--6)9157-11,33328801,481,114 4,403T2914771221 7e BeTl 1 T4872,862	-	(10,174,370)	(99,780)	(10,274,150)	(22,500)	-	(22,500)	(10,296,650)

Table 10. FY 2007 Current Funds Budget by Type of Funds, University of Missouri - Rolla

	Operations	Continuing Education	Service Operations	Self Insurance Funds	Subtotal Unrestricted E & G	Auxiliaries & Hospital Operations	Total Unrestricted	Restricted Endowments, Gifts, and State Appropriations	Restricted Grants and Contracts	Total Restricted	Total Current Funds
BEGINNING BALANCE	\$14,254,769	\$440,616	\$902,443	-	\$15,597,828	\$2,102,244	\$17,700,072	\$14,245,383	-	\$14,245,383	\$31,945,454
REVENUES											
Tuition and Fees	\$51,753,857	\$4,339,279	-	-	\$56,093,136	\$2,079,466	\$58,172,602	-	-	-	\$58,172,602
Less: Scholarship Allowances	(16,783,991)	-	-	-	(16,783,991)	(807,731)	(17,591,722)	(\$2,720,550)	(\$4,000,000)	(\$6,720,550)	(24,312,273)
Net Student Fees	\$34,969,866	\$4,339,279	-	-	\$39,309,145	\$1,271,735	\$40,580,880	(\$2,720,550)	(\$4,000,000)	(\$6,720,550)	\$33,860,329
Federal Appropriations	-	-	-	-	-	-	-	-	-	-	-
State Appropriations	46,004,929	-	-	-	46,004,929	-	46,004,929	-	-	-	46,004,929
Federal Grants and Contracts	-	-	-	-	-	-	-	-	24,000,000	24,000,000	24,000,000
State Grants	-	-	-	-	-	-	-	-	1,600,000	1,600,000	1,600,000
Other Grants & Contracts	-	-	-	-	-	-	-	-	9,000,000	9,000,000	9,000,000
Gift Income	200,800	-	-	-	200,800	-	200,800	2,783,154	-	2,783,154	2,983,954
Recovery of F&A	6,100,000	-	-	-	6,100,000	-	6,100,000	-	(6,100,000)	-	-
Endowment and Investment Income	219,425	-	-	-	219,425	70,460	289,885	3,693,014	-	3,693,014	3,982,899
Sales & Services-Educ Act/Aux	306,700	7,000	-	-	313,700	9,019,841	9,333,541	-	-	-	9,333,541
Miscellaneous Income	1,034,350	12,450	\$50,179	-	1,096,979	354,421	1,451,400	-	-	-	1,451,400
TOTAL REVENUES	\$88,836,070	\$4,358,729	\$50,179	-	\$93,244,978	\$10,716,457	\$103,961,435	\$3,755,617	\$24,500,000	\$28,255,617	\$132,217,052
EXPENDITURES & TRANSFERS											
Salaries & Wages	\$55,474,144	\$656,636	\$1,314,957	-	\$57,445,737	\$1,815,110	\$59,260,847	\$2,047,082	\$13,000,000	\$15,047,082	\$74,307,929
Employee Benefits	15,570,459	162,200	392,833	-	16,125,492	407,666	16,533,158	304,936	1,950,000	2,254,936	18,788,094
Total Compensation	\$71,044,603	\$818,836	\$1,707,790	-	\$73,571,229	\$2,222,776	\$75,794,005	\$2,352,018	\$14,950,000	\$17,302,018	\$93,096,023
Expense and Equipment	\$19,164,291	\$978,466	\$5,194,860	-	\$25,337,617	\$5,593,398	\$30,931,015	\$2,127,599	\$7,700,000	\$9,827,599	\$40,758,615
Other Operating Expense	3,614,236	10,000	200,000	-	3,824,236	208,900	4,033,136	279,000	1,500,000	1,779,000	5,812,136
Capital Expenditures	(772,300)	-	(7,001,031)	-	(7,773,331)	(425,250)	(8,198,581)	(200,026)	-	0	(8,398,607)
Internal Sales	-	-	-	-	-	-	-	-	-	-	-

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Table 11. FY 2007 Current Funds Budget by Type of Funds, University of Missouri - St. Louis

	Operations	Continuing Education	Service Operations	Self Insurance Funds	Subtotal Unrestricted E & G	Auxiliaries & Hospital Operations	Total Unrestricted	Restricted Grants and Contracts	Total Restricted	Total Current Funds
BEGINNING BALANCE	\$12,697,750	\$2,150,452	\$164,510	-	\$15,012,711	\$670,095	\$15,682,806	-	\$6,734,129	\$22,416,935
REVENUES										
Tuition and Fees	\$80,006,546	\$7,135,412	-	-	\$87,141,958	\$6,913,959	\$94,055,917	-	-	\$94,055,917
Less: Scholarship Allowances	(13,215,084)	(150,000)	-	-	(13,365,084)	(665,500)	(14,030,584)	(\$8,800,000)	(\$9,987,066)	(24,017,650)
Net Student Fees	\$66,791,462	\$6,985,412	-	-	\$73,776,874	\$6,248,459	\$80,025,333	(\$8,800,000)	(\$9,987,066)	\$70,038,267
Federal Appropriations	-	-	-	-	-	-	-	-	-	-
State Appropriations	53,556,062	-	-	-	53,556,062	-	53,556,062	-	-	53,556,062
Federal Grants and Contracts	-	-	-	-	-	-	-	17,000,000	17,000,000	17,000,000
State Grants	-	-	-	-	-	-	-	4,500,000	4,500,000	4,500,000
Other Grants & Contracts	-	-	-	-	-	-	-	4,500,000	4,500,000	4,500,000
Gift Income	50,000	-	-	-	50,000	-	50,000	-	5,032,215	5,082,215
Recovery of F&A	2,080,000	-	-	-	2,080,000	-	2,080,000	(2,080,000)	(2,080,000)	-
Endowment and Investment Income	73,124	-	-	-	73,124	-	73,124	-	2,330,034	2,403,158
Sales & Services-Educ Act/Aux	555,200	32,775	13,000	-	600,975	18,851,011	19,451,986	-	-	19,451,986
Miscellaneous Income	798,992	121,720	298,450	-	1,219,162	14,295	1,233,457	(95,000)	12,156	1,245,613
TOTAL REVENUES	\$123,904,840	\$7,139,907	\$311,450	-	\$131,356,197	\$25,113,765	\$156,469,962	\$15,025,000	\$21,307,339	\$177,777,301
EXPENDITURES & TRANSFERS										
Salaries & Wages	\$74,843,927	\$3,345,938	\$2,974,016	-	\$81,163,881	\$3,624,046	\$84,787,927	\$8,525,000	\$10,899,809	\$95,687,736
Employee Benefits	20,699,090	716,855	844,320	-	22,260,265	863,969	23,124,234	2,000,000	2,541,569	25,665,803
Total Compensation	\$95,543,017	\$4,062,793	\$3,818,336	-	\$103,424,146	\$4,488,015	\$107,912,161	\$10,525,000	\$13,441,378	\$121,353,539
Expense and Equipment										
Other Operating Expense	\$27,172,998	\$2,001,074	\$4,862,393	-	\$34,036,465	\$13,972,628	\$48,009,093	\$4,214,649	\$7,282,340	\$55,291,433
Capital Expenditures	2,769,002	63,000	160,000	-	2,992,002	6,000	2,998,002	500,000	739,623	3,737,625
Internal Sales	(496,579)	(35,000)	(8,537,094)	-	(9,068,673)	(756,216)	(9,824,889)	-	(2,260)	(9,827,149)
Employer & Employee Contributions										
Net Expense and Equipment Expenditures	\$29,445,421	\$2,029,074	(\$3,514,701)	-	\$27,959,794	\$13,222,412	\$41,182,206	\$4,714,649	\$8,019,703	\$49,201,909
TOTAL EXPENDITURES	\$124,988,438	\$6,091,867	\$303,635	-	\$131,383,940	\$17,710,427	\$149,094,367	\$15,239,649	\$21,461,081	\$170,555,449
Internal Transfers	\$647,719	\$425,000	(\$161,543)	-	\$911,176	(\$170,561)	\$740,615	(\$214,649)	(\$214,649)	\$525,966
Mandatory Transfers	54,312	-	-	-	54,312	4,016,700	4,071,012	-	-	4,071,012

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

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

Note: Columns may not add due to rounding.

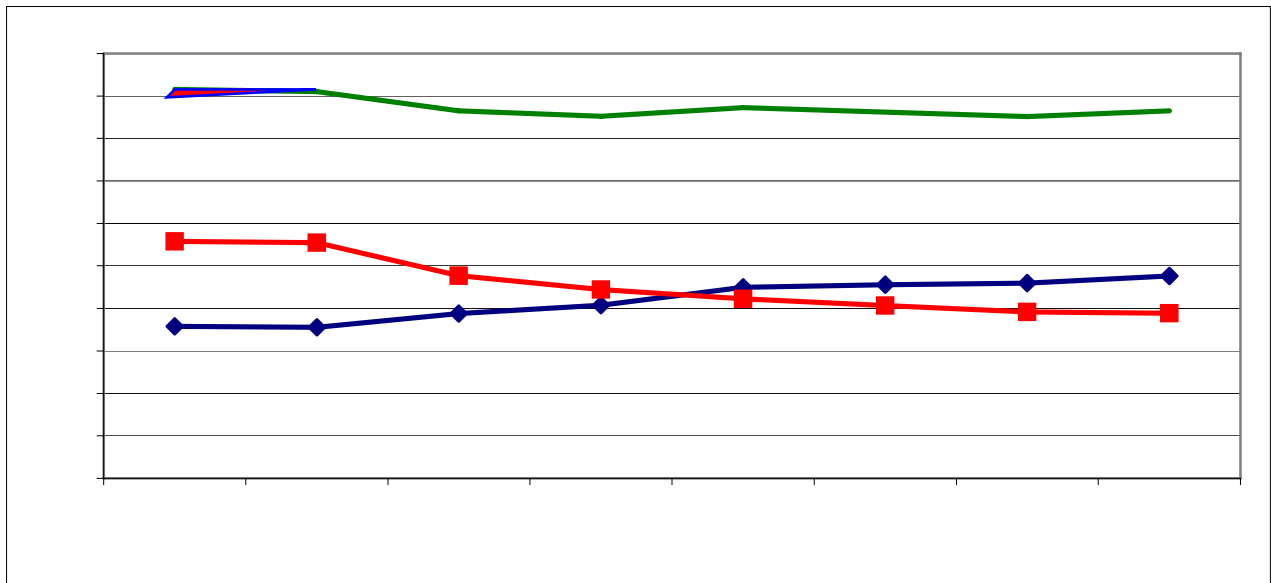
Table 13. FY 2007 Current Funds Budget by Type of Funds, University of Missouri - University-wide Resources

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

University of Missouri System FY 2007 Operations Fund Budget Summary

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

Gross Tuition and Fees and State Appropriations



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

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

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

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

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

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

FY 2007 Other Curators' Programs Budget Summary

University of Missouri System
Operating Budget
Fiscal Year 2007

Appendix

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

<u>College/School/Division</u>	Salaries & Wages	Employee Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Mandatory & Non-Mandatory Transfers	Total Expenditures & Transfers
Chancellor								
Chancellor	\$1,087,382	\$317,594	\$260,975	-	\$1,665,951	\$1,500,000	-	\$3,165,951
University Affairs								
University Affairs	\$1,670,434	\$398,718	\$1,091,672	\$5,001	\$3,165,825	-	-	\$3,165,825
Intercollegiate Athletics								
Intercollegiate Athletics	\$725,842	\$207,958	(\$212,517)	-	\$721,283	(\$352,901)	-	\$368,382
Campus Budget								
Campus Budget	\$193,889	\$59,500	\$3,500	-	\$256,889	-	-	\$256,889
Administrative Services								
Administrative Services	\$7,004,571	\$1,818,512	\$802,795	-	\$9,625,878	\$574,000	\$9,000	\$10,208,878
Campus Facilities	9,577,192	2,897,721						

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

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

Note: Columns may not add due to rounding.

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

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

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

Note: Columns may not add due to rounding.

	Salaries & Wages	Employee Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Mandatory and Non-Mandatory	
								M10352401(\$1,970,94P)-

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

	Salaries & Wages	Employee Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers		Total Expenditures & Transfers
INSTRUCTION								
General Academic Instruction	\$303,560,083	\$80,749,141	\$18,331,023	\$4,923,985	\$407,564,231	(\$3,642,986)	(\$239,890)	\$403,681,356
Community Education	996,731	285,487	976,109	21,000	2,279,327	1,175,442	24,609	3,479,378
Off Campus Instruction	695,880	187,165	423,574	-	1,306,619	(669,994)	-	636,625
TOTAL INSTRUCTION	\$305,252,694	\$81,221,793	\$19,730,706	\$4,944,985	\$411,150,177	(\$3,137,538)	(\$215,281)	\$407,797,359
RESEARCH								
Institutes & Research Centers	\$17,574,207	\$4,411,882	\$5,295,427	\$2,958,801	\$30,240,317	\$1,687,611	\$244,726	\$32,172,654
Individual or Project Research	19,257,440	4,804,848	8,483,044	4,549,005	37,094,337	(1,086,193)	-	36,008,144
TOTAL RESEARCH	\$36,831,647	\$9,216,730	\$13,778,471	\$7,507,806	\$67,334,654	\$601,418	\$244,726	\$68,180,798
PUBLIC SERVICE								
Community Services	\$18,162,988	\$5,021,333	\$8,552,901	\$160,684	\$31,897,906	(\$1,417,489)	-	\$30,480,417
Cooperative Extension Services	26,432,902	7,893,662	5,321,997	27,000	39,675,561	16,444	-	39,692,005
TOTAL PUBLIC SERVICE	\$44,595,890	\$12,914,995	\$13,874,898	\$187,684	\$71,573,467	(\$1,401,045)	-	\$70,172,422
ACADEMIC SUPPORT								
Libraries	\$14,250,623	\$3,932,809	\$6,937,005	\$10,596,285	\$35,716,722	(\$532,742)	\$160,000	\$35,343,980
Museum & Galleries	565,551	14,827	67,263	-	647,641	-	-	647,641
Education Media Services	3,579,788	1,056,945	2,346,807	75,000	7,058,540	(355,502)	18,000	6,721,038
Ancillary Support	12,706,671	3,568,772	6,288,535	501,400	23,065,378	1,870,368	143,333	25,079,079
Acad Admin & Personnel Development	31,886,620	8,790,796	10,676,814	318,837	51,673,066	(540,657)	545,000	51,677,409
TOTAL ACADEMIC SUPPORT	\$62,989,253	\$17,364,149	\$26,316,423	\$11,491,522	\$118,161,347	\$441,467	\$866,333	\$119,469,147
STUDENT SERVICES								
Student Services Admin	\$8,269,445	\$2,390,670	\$4,303,962	\$87,001	\$15,051,078	(\$168,796)	(\$300,000)	\$14,582,282
Social & Cultural Development	6,336,697	1,226,762	7,192,705	27,300	14,783,464	(36,904)	3,781,970	18,528,530
Counseling & Career Guidance	3,931,649	1,949,044	662,325	1,000	6,544,017	(1,019,837)	-	5,524,180
Financial Aid Administration	2,912,179	712,833	248,352	5,001	3,878,365	49,907	-	3,928,272
Student Health Services	3,809,492	1,004,240	894,686	-	5,708,418	(73,388)	-	5,635,030
Intercollegiate Athletics	849,374	255,132	387,272	7,500	1,499,278	1,966,658	-	3,465,936
Student Admission & Records	8,500,805	2,543,468	3,371,804	27,504	14,443,581	(44,468)	-	14,399,113
TOTAL STUDENT SERVICES	\$34,609,641	\$10,082,149	\$17,061,105	\$155,306	\$61,908,202	\$673,172	\$3,481,970	\$66,063,344

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

	Salaries & Wages	Employee Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Mandatory & Non-Mandatory Transfers	Total Expenditures & Transfers
INSTRUCTION								
General Academic Instruction	\$146,134,121	\$40,146,982	(\$4,902,508)	\$3,840,134	\$185,218,729	(\$2,278,063)	(\$239,890)	\$182,700,776
Community Education	880,843	250,240	863,271	21,000	2,015,354	1,175,442	24,609	3,215,405
Off Campus Instruction	400	700	100,000	-	101,100	(669,994)	-	(568,894)
TOTAL INSTRUCTION	\$147,015,364	\$40,397,922	(\$3,939,237)	\$3,861,134	\$187,335,183	(\$1,772,615)	(\$215,281)	\$185,347,287
RESEARCH								
Institutes & Research Centers	\$15,676,615	\$3,975,059	\$4,770,832	\$2,918,801	\$27,341,307	\$1,687,611	\$244,726	\$29,273,644
Individual or Project Research	13,759,888	3,368,092	3,452,121	4,134,505	24,714,606	(2,067,319)	-	22,647,288
TOTAL RESEARCH	\$29,436,503	\$7,343,151	\$8,222,953	\$7,053,306	\$52,055,913	(\$379,708)	\$244,726	\$51,920,931
PUBLIC SERVICE								
Community Services	\$7,442,736	\$1,842,772	\$3,310,839	\$142,311	\$12,738,658	(\$1,251,845)	-	\$11,486,813
Cooperative Extension Services	-	-	-	-	-	-	-	-
TOTAL PUBLIC SERVICE	\$7,442,736	\$1,842,772	\$3,310,839	\$142,311	\$12,738,658	(\$1,251,845)	-	\$11,486,813
ACADEMIC SUPPORT								
Libraries	\$6,185,124	\$1,613,535	\$1,548,058	\$5,022,335	\$14,369,052	(\$513,742)	\$160,000	\$14,015,310
Museum & Galleries	508,332	20	41,613	-	549,965	-	-	549,965
Education Media Services	1,257,427	349,987	234,316	20,000	1,861,730	(287,092)	18,000	1,592,638
Ancillary Support	7,304,990	1,978,340	3,453,893	254,400	12,991,623	2,867,751	-	15,859,374
Acad Admin & Personnel Development	14,861,936	3,794,214	3,294,320	47,600	21,998,069	(2,317,501)	-	19,680,568
TOTAL ACADEMIC SUPPORT	\$30,117,809	\$7,736,096	\$8,572,200	\$5,344,335	\$51,770,439	(\$250,584)	\$178,000	\$51,697,856
STUDENT SERVICES								
Student Services Admin	\$2,417,772	\$611,819	\$1,361,874	\$87,001	\$4,478,466	(\$418,147)	(\$300,000)	\$3,760,319
Social & Cultural Development	4,589,811	844,252	3,411,444	27,300	8,872,807	136,638	3,642,326	12,651,771
Counseling & Career Guidance	1,736,940	1,318,344	239,607	-	3,294,890	(724,837)	-	2,570,053
Financial Aid Administration	1,227,312	320,958	121,943	5,001	1,675,214	1,457	-	1,676,671
Student Health Services	3,274,992	847,040	789,386	-	4,911,418	(73,388)	-	4,838,030
Intercollegiate Athletics	52,545	15,963	81,556	7,500	157,564	1,957,413	-	2,114,977
Student Admission & Records	3,397,478	1,076,185	1,711,733	27,504	6,212,900	(55,057)	-	6,157,843
TOTAL STUDENT SERVICES	\$16,696,850	\$5,034,561	\$7,717,542	\$154,306	\$29,603,259	\$824,079	\$3,342,326	\$33,769,664
INSTITUTIONAL SUPPORT								
Executive Management	\$3,156,646	\$939,056	(\$311,055)	-	\$3,784,647	\$750,000	-	\$4,534,647
Fiscal Operations	2,143,122	563,447	688,272	\$1,000	3,395,841	(2,000)	-	3,393,841
Gen Administrative Services	7,869,894	2,276,427	1,391,037	67,297	11,604,655	2,895,150	\$160,190	14,659,995
Public Relations & Development	8,038,990	2,667,354	3,079,545	7,001	13,792,889	(32,817)	-	13,760,072
TOTAL INSTITUTIONAL SUPPORT	\$21,208,652	\$6,446,284	\$4,847,798	\$75,298	\$32,578,033	\$3,610,333	\$160,190	\$36,348,556
OPERATIONS & MAINTENANCE OF PLANT								
Physical Plant Administration	\$1,275,353	\$388,046	\$76,166	\$10,000	\$1,749,565	\$9,000	-	\$1,758,565
Building Maintenance	4,113,539	1,312,334	5,076,651	1,909,818	12,412,342	(121,892)	-	12,290,450
Custodial Services	4,088,080	1,158,075	416,235	-	5,662,390	(442,060)	-	5,220,330
Landscape & Grounds Maintenance	916,063	272,224	346,268	-	1,534,555	-	-	1,534,555
Fuel & Utility Purchases	-	-	76,000	-	76,000	-	\$101,613	177,613
Architecture/Engineering	-	-	-	-	-	-	-	-
Fuel & Utility Generated	-	-	23,492,802	-	23,492,802	-	2,537,614	26,030,416
Building Repairs	-	-	270,000	980,000	1,250,000	-	120,000	1,370,000
Equipment Repairs	-	-	-	-	-	-	-	-
TOTAL OPERATION & MAINTENANCE-PLANT	\$10,393,035	\$3,130,679	\$29,754,122	\$2,899,818	\$46,177,653	(\$554,951)	\$2,759,227	\$48,381,929
SCHOLARSHIPS								
Scholarships	-	-	\$600	-	\$600	(\$480,862)	-	(\$480,262)
Fellowships	\$400,000	\$91,140	80,000	-	571,140	-	-	571,140
TOTAL SCHOLARSHIPS	\$400,000	\$91,140	\$80,600	-	\$571,740	(\$480,862)	-	\$90,878
TOTAL OPERATING EXPENDITURES								
	\$262,710,949	\$72,022,605	\$58,566,817	\$19,530,508	\$412,830,878	(\$256,152)	\$6,469,188	\$419,043,914
TRANSFERS								
Mandatory Transfers	-	-	-	-	-	-	\$10,000	\$10,000
Non-Mandatory Transfers	-	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	\$10,000	\$10,000
TOTAL EXPENDITURES & TRANSFERS								
	\$262,710,949	\$72,022,605	\$58,566,817	\$19,530,508	\$412,830,878	(\$256,152)	\$6,479,188	\$419,053,914

Note: Columns may not add due to rounding.

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

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

Table A11. FY2007 Operations Fund, Budgeted 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 & Non-Mandatory Transfers	Total Expenditures & Transfers
INSTRUCTION								
General Academic Instruction	\$80,337,980	\$19,514,317	\$10,776,692	\$163,000	\$110,791,989	(\$1,531,747)	-	\$109,260,242
Community Education	104,500	33,109	31,975	-	169,584	-	-	169,584
Off Campus Instruction	208,514	63,393	100,400	-	372,307	-	-	372,307
TOTAL INSTRUCTION	\$80,650,994	\$19,610,819	\$10,909,067	\$163,000	\$111,333,880	(\$1,531,747)	-	\$109,802,133
RESEARCH								
Institutes & Research Centers	\$50,980	\$15,180	\$10,658	-	\$76,818	-	-	\$76,818
Individual or Project Research	2,781,282	781,004	1,600,483	\$159,000	5,321,769	(\$178,400)	-	5,143,369
TOTAL RESEARCH	\$2,832,262	\$796,184	\$1,611,141	\$159,000	\$5,398,587	(\$178,400)	-	\$5,220,187
PUBLIC SERVICE								
Community Services	\$2,179,676	\$657,580	\$449,621	-	\$3,286,877	(\$51,700)	-	\$3,235,177
MUSEUMS & GALLERIES								
Museum & Galleries	-	-	250	-	250	-	-	250
Education Media Services	672,395	197,679	361,650	25,000	1,256,724	-	-	1,256,724
Ancillary Support	1,782,469	528,641	338,787	5,000	2,654,897	(\$192,000)	-	2,462,897
Acad Admin & Personnel Development	7,738,689	2,295,981	2,681,332	271,237	12,987,239	9,318	-	12,996,557
TOTAL ACADEMIC SUPPORT	\$14,277,203	\$4,162,799	\$4,351,629	\$2,848,055	\$25,639,686	(\$182,682)	-	\$25,457,004
STUDENT SERVICES								
Student Services Admin	\$2,784,059	\$855,549	\$1,717,244	-	\$5,356,852	\$1,904,158	-	\$7,261,010
Social & Cultural Development	998,218	218,956	975,416	-	2,192,590	(131,742)	-	2,060,848
Counseling & Career Guidance	981,134	274,541	105,300	-	1,360,975	(295,000)	-	1,065,975
Financial Aid Administration	766,023	192,941	95,000	-	1,053,964	48,450	-	1,102,414
Student Health Services	-	-	-	-	-	-	-	-
Intercollegiate Athletics	-	-	-	-	-	-	-	-
Student Admission & Records	1,364,099	396,804	276,847	-	2,037,750	(64,410)	-	1,973,340
TOTAL STUDENT SERVICES	\$6,893,533	\$1,938,791	\$3,169,807	-	\$12,002,131	\$1,461,456	-	\$13,463,587
INSTITUTIONAL SUPPORT								
Executive Management	\$2,261,913	\$768,145	\$280,061	\$1,000	\$3,311,119	\$78,741	(\$131,600)	\$3,258,260
Fiscal Operations	1,236,657	351,610	1,005,464	248,332	2,842,063	1,266,455	25,000	4,133,518
Gen Administrative Services	6,783,405	2,059,272	2,384,273	342,471	11,569,421	(404,416)	-	11,165,005
Public Relations & Development	2,886,037	768,496	992,183	-	4,646,716	(51,441)	-	4,595,275
TOTAL INSTITUTIONAL SUPPORT	\$13,168,012	\$3,947,523	\$4,661,981	\$591,803	\$22,369,319	\$889,339	(\$106,600)	\$23,152,058
OPERATIONS & MAINTENANCE OF PLANT								
Physical Plant Administration	\$273,609	\$83,123	\$282,400	\$160,000	\$799,132	-	-	\$799,132
Building Maintenance	410,231	124,628	1,954,639	4,301,010	6,790,508	-	-	6,790,508
Custodial Services	2,558,259	777,199	537,200	75,000	3,947,658	-	-	3,947,658
Landscape & Grounds Maintenance	359,766	109,297	112,360	35,000	616,423	(\$585,000)	-	31,423
Fuel & Utility Purchases	-	-	6,947,946	-	6,947,946	-	-	6,947,946
Architecture/Engineering	-	-	-	-	-	-	-	-
Fuel & Utility Generated	807,071	245,188	46,350	-	1,098,609	-	-	1,098,609
Building Repairs	-	-	-	-	-	-	-	-
Equipment Repairs	-	-	-	-	-	-	-	-
TOTAL OPERATION & MAINTENANCE-PLANT	\$4,408,936	\$1,339,435	\$9,880,895	\$4,571,010	\$20,200,276	(\$585,000)	-	\$19,615,276
SCHOLARSHIPS								
Scholarships	-	-	-	-	-	\$225,000	-	\$225,000
Fellowships	\$100,000	-	\$20,000	-	\$120,000	-	-	120,000
TOTAL SCHOLARSHIPS	\$100,000	-	\$20,000	-	\$120,000	\$225,000	-	\$345,000
TOTAL OPERATING EXPENDITURES	\$124,583,016	\$32,475,079	\$35,228,651	\$8,332,868	\$200,619,614	(\$69,244)	(\$106,600)	\$200,443,770
TRANSFERS								
Mandatory Transfers	-	-	-	-	-	-	-	-
Non-Mandatory Transfers	-	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANSFERS	\$124,583,016	\$32,475,079	\$35,228,651	\$8,332,868	\$200,619,614	(\$69,244)	(\$106,600)	\$200,443,770

Note: Columns may not add due to rounding.

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

	Salaries & Wages	Employee Benefits	Other Operating Expenses	Capital Expenditures	Total Expenditures	Internal Transfers	Total Expenditures & Transfers
INSTRUCTION							
General Academic Instruction	-	-	-	-	-	-	-
Community Education	-	-	-	-	-	-	-
Off Campus Instruction	-	-	-	-	-	-	-
TOTAL INSTRUCTION	-	-	-	-	-	-	-
RESEARCH							
Institutes & Research Centers	-	-	-	-	-	-	-
Individual or Project Research	-	-	-	-	-	-	-
TOTAL RESEARCH	-	-	-	-	-	-	-
PUBLIC SERVICE							
Community Services	\$5,760,008	\$1,735,460	\$3,811,545	\$18,373	\$11,325,386	\$19,000	\$11,344,386
Cooperative Extension Services	-	-	-	-	-	-	-
TOTAL PUBLIC SERVICE	\$5,760,008	\$1,735,460	\$3,811,545	\$18,373	\$11,325,386	\$19,000	\$11,344,386
ACADEMIC SUPPORT							
Libraries	\$1,101,517	\$351,894	\$3,869,097	\$63,990	\$5,386,498	(\$19,000)	\$5,367,498
Museum & Galleries	-	-	-	-	-	-	-
Education Media Services	\$494,445	\$160,129	\$1,903,218	\$20,000	\$2,577,792	-	2,577,792
Ancillary Support	956,465	276,076	349,729	-	1,582,270	(\$208,485)	\$1,492,118
Acad Admin & Personnel Development	1,510,117	452,841	1,861,186	-	3,824,144	(1,782,591)	325,000
TOTAL ACADEMIC SUPPORT	\$4,062,544	\$1,240,940	\$7,983,230	\$83,990	\$13,370,704	(\$2,010,076)	\$443,333
STUDENT SERVICES							
Student Services Admin	\$1,107,883	\$332,365	\$838,591	-	\$2,278,839	(\$1,724,007)	\$554,832
Social & Cultural Development	-	-	-	-	-	-	-
Counseling & Career Guidance	-	-	-	-	-	-	-
Financial Aid Administration	-	-	-	-	-	-	-
Student Health Services	-	-	-	-	-	-	-
Intercollegiate Athletics	-	-	-	-	-	-	-
Student Admission & Records	-	-	8,000	-	8,000	-	8,000
TOTAL STUDENT SERVICES	\$1,107,883	\$332,365	\$846,591	-	\$2,286,839	(\$1,724,007)	\$562,832
INSTITUTIONAL SUPPORT							
Executive Management	\$3,902,704	\$1,119,325	\$583,462	-	\$5,605,491	(\$649,850)	\$4,955,641
Fiscal Operations	2,525,896	759,899	143,797	-	3,429,592	(467,764)	2,961,828
Gen Administrative Services	6,050,559	1,789,299	1,419,888	\$240,000	9,499,746	(931,930)	\$266,800
Public Relations & Development	1,494,374	445,852	1,156,690	20,000	3,116,916	(318,287)	2,798,629
TOTAL INSTITUTIONAL SUPPORT	\$13,973,533	\$4,114,375	\$3,303,837	\$260,000	\$21,651,745	(\$2,367,831)	\$266,800
OPERATIONS & MAINTENANCE OF PLANT							
Physical Plant Administration	\$546,645	\$161,376	(\$52,861)	-	\$655,160	-	\$655,160
Building Maintenance	-	-	440,000	-	440,000	-	440,000
Custodial Services	-	-	-	-	-	-	-
Landscape & Grounds Maintenance	-	-	-	-	-	-	-
Fuel & Utility Purchases	-	-	-	-	-	-	-
Architecture/Engineering	-	-	-	-	-	-	-
Fuel & Utility Generated	-	-	-	-	-	-	-
Building Repairs	-	-	-	-	-	-	-
Equipment Repairs	-	-	-	-	-	-	-
TOTAL OPERATION & MAINTENANCE-PLANT	\$546,645	\$161,376	\$387,139	-	\$1,095,160	-	\$1,095,160
SCHOLARSHIPS							
Scholarships	-	-	\$5,000	-	\$5,000	(\$5,000)	-
Fellowships	-	-	-	-	-	-	-
TOTAL SCHOLARSHIPS	-	-	\$5,000	-	\$5,000	(\$5,000)	-
TOTAL OPERATING EXPENDITURES	\$25,450,613	\$7,584,516	\$16,337,341	\$362,363	\$49,734,834	(\$6,087,914)	\$710,133
TRANSFERS							
Mandatory Transfers	-	-	-	-	-	-	-
Non-Mandatory Transfers	-	-	-	-	-	-	\$88,362
TOTAL TRANSFERS	-	-	-	-	-	-	\$88,362
TOTAL EXPENDITURES & TRANSFERS	\$25,450,613	\$7,584,516	\$16,337,341	\$362,363	\$49,734,834	(\$6,087,914)	\$798,495

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

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

Note: Columns may not add due to rounding.