FY08 Budget Instructions
Academic Units

Tuition and ICR Supplement

February 2007

Materials Due: five working days prior to scheduled compact/budget meeting
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A. Tuition and University Fee Estimates

The attribution of tuition revenue will remain the same as previous years with 75% of the revenue delivered to the college that teaches the course and 25% of the revenue delivered to the college where the student taking the course is enrolled. Collegiate units are asked to review the centrally developed tuition revenue estimates and then either accept them or revise them based upon their own intersession/summer session, and regular session tuition revenue estimates for FY08 using the following information.

Figure 1 below has preliminary tuition and University Fee revenue projections for FY07 and FY08. The FY07 estimates have been changed from what was entered on the draft budget development worksheets to reflect the methodology of splitting intersession and summer session revenues between two fiscal years. The assumptions and specific methodology used are as follows:

1. Assumptions

1) The overall FY08 increase in tuition and the University Fee for an individual resident student is 4.5 percent on all campuses and for each student level.

2) The increase for nonresident students is the same dollar amount as the increase for resident student on all campuses and for each student level.

3) The increase for Wisconsin reciprocity undergraduate students is the same percentage increase as for Minnesota residents. Note that Wisconsin will not set its tuition rates until July or August.

4) The enrollment and registration pattern of students will be exactly the same in FY08 as in FY07 on all campuses and for each student level.

2. Methodology

The model uses actual registration patterns for the summer 2006 (final), fall 2006 (final), and spring 2007 (early) terms. Projected tuition and University fee revenue for the summer 2007, fall 2007, spring 2008, and summer 2008 terms is then projected based on the assumptions above.

The fiscal year total for FY08 allocates some revenue from the summer 2007 term and some revenue from the summer 2008 term to FY08, based on the most recent allocation percentages for each campus, using GASB accounting standards for treating summer terms.

<table>
<thead>
<tr>
<th>(summer term 07 example)</th>
<th>prior yr FY07</th>
<th>subsequent yr FY08</th>
</tr>
</thead>
<tbody>
<tr>
<td>Crookston</td>
<td>49.34%</td>
<td>50.66%</td>
</tr>
<tr>
<td>Duluth</td>
<td>62.80%</td>
<td>37.20%</td>
</tr>
<tr>
<td>Morris</td>
<td>63.60%</td>
<td>36.40%</td>
</tr>
<tr>
<td>Twin Cities</td>
<td>41.08%</td>
<td>58.92%</td>
</tr>
</tbody>
</table>

The model first produces tuition and University fee revenue projections for each campus. The Twin Cities total is then projected for each college using the actual allocation pattern for tuition and for the University fee for each college for each of the summer 2006, fall 2006, and spring 2007 terms.

The methodology used is the same for both FY07 and FY08 – the description above is in FY08 terms. Questions regarding the updated tuition revenue and University fee projections for FY07 and FY08 may
be directed to Peter Zetterberg (j-zett@umn.edu).

4. Analyzing and Modifying the Tuition and University Fee Estimates for FY08

There are two main areas of analysis that must be considered when determining the college’s FY08 revenue estimate:

- Rate changes from FY07 to FY08, and
- Enrollment changes from FY07 to FY08

1. Rate changes from FY07 to FY08

For planning purposes, the tuition and University fee rate increase from FY07 to FY08 is 4.5%. The University fee is set to increase from $975 per year or $487.50 per semester ($48.75 per credit, capped at 10 credits) to $1,000 per year or $500 per semester ($50 per credit, capped at 10 credits).

For undergraduate programs, there is no collegiate discretion in setting the tuition rate. Current Board of Regents tuition policy has each campus at a single undergraduate rate. As in the past, coordinate campuses and graduate and professional programs may propose tuition plans for consideration that deviate from the average increase of 4.5% for programmatic reasons (e.g., market factors). Such proposals will be reviewed on an individual basis.

2. Enrollment Changes from FY07 to FY08

Twenty-five percent of a student’s tuition and University fee is attributed to that student’s college of enrollment. Therefore, it is important that individuals within a college with responsibility for enrollment management communicate very closely with those individuals within a college with responsibility for estimating tuition revenue. Since colleges often provide instruction for students in other colleges, it is also important to be aware of possible enrollment changes in other colleges that may affect instructional demand and tuition revenue. In developing estimates on Figure 1, stable enrollment was assumed.

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**Figure 1**

**Tuition and U Fee Revenue Estimates FY07 and FY08**

<table>
<thead>
<tr>
<th>Unit</th>
<th>FY07 Tuition Estimate</th>
<th>FY07 U Fee Estimate</th>
<th>FY08 Tuition Estimate</th>
<th>FY08 U Fee Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Crookston</td>
<td>6,204,125</td>
<td>994,193</td>
<td>6,502,201</td>
<td>1,022,986</td>
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<tr>
<td>Duluth</td>
<td>69,682,692</td>
<td>9,444,190</td>
<td>72,978,553</td>
<td>9,715,911</td>
</tr>
<tr>
<td>Morris</td>
<td>11,194,800</td>
<td>1,518,243</td>
<td>11,728,948</td>
<td>1,560,401</td>
</tr>
<tr>
<td>Rochester</td>
<td>527,789</td>
<td>58,737</td>
<td>550,566</td>
<td>60,729</td>
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<tr>
<td>Academic Affairs, Sr. VP</td>
<td>251,058</td>
<td>34,443</td>
<td>261,756</td>
<td>35,326</td>
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<tr>
<td>Academic Hlth Center Shared</td>
<td>463,166</td>
<td>47,962</td>
<td>482,905</td>
<td>49,210</td>
</tr>
<tr>
<td>Biological Sciences*</td>
<td>12,304,631</td>
<td>1,588,434</td>
<td>12,891,073</td>
<td>1,633,291</td>
</tr>
<tr>
<td>Carlson School of Mgmt</td>
<td>46,761,815</td>
<td>3,422,031</td>
<td>48,768,566</td>
<td>3,533,924</td>
</tr>
<tr>
<td>Continuing Education</td>
<td>11,749,764</td>
<td>1,267,845</td>
<td>12,257,696</td>
<td>1,312,591</td>
</tr>
<tr>
<td>Dentistry</td>
<td>10,469,275</td>
<td>683,322</td>
<td>10,922,259</td>
<td>712,511</td>
</tr>
</tbody>
</table>
## A B C D E

<table>
<thead>
<tr>
<th>Unit</th>
<th>FY07 Tuition Estimate</th>
<th>FY07 U Fee Estimate</th>
<th>FY08 Tuition Estimate</th>
<th>FY08 U Fee Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Design</td>
<td>10,517,984</td>
<td>1,157,377</td>
<td>10,968,097</td>
<td>1,190,345</td>
</tr>
<tr>
<td>Duluth School of Medicine</td>
<td>2,580,702</td>
<td>173,847</td>
<td>2,692,500</td>
<td>181,394</td>
</tr>
<tr>
<td>Education &amp; Human Dev.</td>
<td>41,201,114</td>
<td>4,517,278</td>
<td>42,973,971</td>
<td>4,662,203</td>
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<tr>
<td>Food, Ag. &amp; Nat. Resource Sciences</td>
<td>15,669,987</td>
<td>1,842,600</td>
<td>16,340,055</td>
<td>1,893,821</td>
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<tr>
<td>Graduate School</td>
<td>436,276</td>
<td>34,068</td>
<td>454,947</td>
<td>35,077</td>
</tr>
<tr>
<td>Health Sciences Sr. VP</td>
<td>497,724</td>
<td>45,281</td>
<td>519,115</td>
<td>46,751</td>
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<tr>
<td>Humphrey Institute</td>
<td>4,468,185</td>
<td>339,827</td>
<td>4,658,942</td>
<td>349,198</td>
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<tr>
<td>Institute of Technology</td>
<td>59,938,810</td>
<td>6,678,378</td>
<td>62,502,897</td>
<td>6,866,530</td>
</tr>
<tr>
<td>Law School</td>
<td>18,457,649</td>
<td>841,422</td>
<td>19,245,889</td>
<td>865,997</td>
</tr>
<tr>
<td>Liberal Arts</td>
<td>118,400,804</td>
<td>14,352,638</td>
<td>123,466,282</td>
<td>14,755,230</td>
</tr>
<tr>
<td>Medical School*</td>
<td>27,614,625</td>
<td>2,105,756</td>
<td>28,754,493</td>
<td>2,198,266</td>
</tr>
<tr>
<td>Nursing</td>
<td>6,303,857</td>
<td>656,529</td>
<td>6,575,302</td>
<td>678,165</td>
</tr>
<tr>
<td>Pharmacy</td>
<td>12,665,456</td>
<td>896,896</td>
<td>13,209,964</td>
<td>928,098</td>
</tr>
<tr>
<td>Public Health</td>
<td>9,374,035</td>
<td>792,168</td>
<td>9,778,229</td>
<td>820,507</td>
</tr>
<tr>
<td>System Admin. Sr. VP</td>
<td>37,364</td>
<td>3,390</td>
<td>38,957</td>
<td>3,477</td>
</tr>
<tr>
<td>Veterinary Medicine</td>
<td>10,171,384</td>
<td>556,474</td>
<td>10,608,557</td>
<td>577,124</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>$507,945,071</strong></td>
<td><strong>$54,053,329</strong></td>
<td><strong>$530,132,720</strong></td>
<td><strong>$55,689,063</strong></td>
</tr>
</tbody>
</table>

*$1.4 million Subtracted from TCBS and added to TMED in both years.

### 5. Budget Response

For this budget submittal, complete Figure 2 to indicate your estimated tuition revenue and University fee revenue for FY08 (Intersession/summer session and regular sessions). The response should be prepared to indicate whether or not the college agrees with the estimates that appear on Figure 1 for FY08, and if not present alternative estimates and include all relevant assumptions and rationale. The response should be submitted with the other budget materials due five working days prior to the scheduled compact/budget meetings.
Figure 2

FY08 Tuition and University Fee Revenue Estimate – Response

Please use the following format to submit a tuition revenue estimate for FY08.

**Resource Responsibility Center:** ____________________________

Budget Office estimate of tuition revenue for FY08 $  
(See column D of Figure 1)

Collegiate estimate of tuition revenue FY08 $

Please include assumptions included in the collegiate estimate. Make clear any proposed rate changes from the assumed average increases included in the tables above. Include any supporting schedules that are necessary to explain the change in estimate.

Budget Office estimate of University Fee for FY08 $  
(See column E of Figure 1)

Collegiate estimate of University Fee FY08 $

Please include assumptions included in the collegiate estimate. Include any supporting schedules that are necessary to explain the change in estimate.
B. ICR Estimates

The current 49.5% Facilities and Administrative rate will be effective until June 30, 2007. Individual cost components comprising the 49.5% are as follows:

<table>
<thead>
<tr>
<th>Rate component</th>
<th>On Campus</th>
<th>Off Campus</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building depreciation</td>
<td>4.6</td>
<td></td>
</tr>
<tr>
<td>Equipment depreciation</td>
<td>3.3</td>
<td></td>
</tr>
<tr>
<td>Interest on external debt</td>
<td>1.4</td>
<td></td>
</tr>
<tr>
<td>Operations &amp; maintenance</td>
<td>12.7</td>
<td></td>
</tr>
<tr>
<td>Library</td>
<td>1.5</td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>26.0</td>
<td>26.0</td>
</tr>
<tr>
<td>Total’</td>
<td>49.5</td>
<td>26.0</td>
</tr>
</tbody>
</table>

The University is due to submit a new F&A proposal to the Federal Government by March 31, 2007.

Budgeting for ICR Revenue

Beginning in FY07, a college or other unit where research is conducted will receive 100% of the indirect cost revenue associated with that research. The only exception is for units that have preexisting agreements for manual rebates. Those agreements will continue unchanged.

As part of FY08 budget development, each unit that generates ICR revenue must submit an estimate of how much ICR they expect to generate in FY08. Attachment 1 contains estimated total ICR revenue for FY08 developed by the Budget Office. Column g presents an updated estimate of total annual ICR revenue for FY07. This updated estimate was developed using actual ICR revenue generated over the first six months of FY07. Column j, FY08 Estimated Total Revenue, was derived by inflating the current estimate of FY07 ICR revenue in column b by 2%.

The amounts on Attachment 1 represent a starting point in estimating FY08 ICR revenue by RRC. It is very important for each unit that generates ICR revenue to evaluate these estimates in light of any circumstances or facts that may be known by the unit but not reflected on the Budget Office estimate. For budget submittal, please complete Figure 3 entitled FY08 ICR Revenue Estimate - Response to indicate your estimate for FY08 ICR revenue and associated rationale. The response should be submitted with the other budget materials due five working days prior to the scheduled compact/budget meetings.

Electronic reports designed to assist managers with the analysis of ICR at the unit level can be located under Finances at https://www.umreports.umn.edu.

If you have any questions regarding these instructions or calculating the ICR revenue estimate for FY07 or FY08, please call Robin Dittmann at (612) 626-9277.
Figure 3  
FY08 ICR Revenue Estimate - Response

Please use this page to verify or propose a change to the preliminary ICR revenue estimates for FY07 as shown in Attachment 1. Note, given the new budget model, the estimated ICR revenue should represent 100% of the amount generated.

Resource Responsibility Center:

1. If you agree with the proposed estimate for FY08 ICR revenue as presented in Attachment 1, please verify by recording the estimated amount of total ICR revenue.

   2007-08 estimated total ICR:

2. If you do not agree with the proposed estimate for FY08 ICR revenue as presented in Attachment 1, please record a new unit estimate for total ICR revenue.

   2007-08 estimated total ICR:
## Attachment 1 – ICR Estimates

Unit estimates for fiscal year 2007-08

*Estimated rebates have been removed*

| FY2007-08 Budget | ICR Forecast FY08 | a | b | c | d | e | f | g | h | i | j |
|------------------|-------------------|---|---|---|---|---|---|---|---|---|---|---|
| Total ICR       | Total ICR         | PER 06 | Estimated Total Revenue | Estimated Total Revenue | Percent of Total | Conservative Estimate | ICR Revenue | Variance to Budget |
| Period 06       | Through Period 06 | Through Period 12 | a*(1/b) | a*2 | 1.02 |
| Coordinate Campuses @ 85.5% |

1. **Crookston**
   - FY07: 14,050
   - FY06: 18,711
   - FY06: 29,841
   - PER 06: 62.70%
   - Estimated Total Revenue: 22,407
   - Most Projected Budget: 22,855
   - Estimated Revenue to Budget: 22,855

2. **Duluth**
   - FY07: 901,290
   - FY06: 876,101
   - FY06: 1,629,907
   - PER 06: 53.75%
   - Estimated Total Revenue: 1,676,769
   - Most Projected Budget: 1,710,304
   - Estimated Revenue to Budget: 1,710,304

3. **Morris**
   - FY07: 37,794
   - FY06: 27,839
   - FY06: 63,401
   - PER 06: 43.91%
   - Estimated Total Revenue: 86,073
   - Most Projected Budget: 87,100
   - Estimated Revenue to Budget: 87,100

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**Academic Health Center**

4. **Sr. VP**
   - FY07: 4,376
   - FY06: 0
   - PER 06: 0
   - Estimated Total Revenue: 8,752
   - Most Projected Budget: 8,927
   - Estimated Revenue to Budget: 8,927

5. **Academic Health Center-Shared**
   - FY07: 3,782,026
   - FY06: 2,739,378
   - FY06: 6,166,650
   - PER 06: 44.42%
   - Estimated Total Revenue: 7,564,052
   - Most Projected Budget: 7,715,333
   - Estimated Revenue to Budget: 7,715,333

6. **Duluth School of Medicine**
   - FY07: 367,746
   - FY06: 420,629
   - FY06: 817,856
   - PER 06: 51.43%
   - Estimated Total Revenue: 715,032
   - Most Projected Budget: 729,333
   - Estimated Revenue to Budget: 729,333

7. **School of Dentistry**
   - FY07: 1,200,710
   - FY06: 1,049,192
   - FY06: 2,164,192
   - PER 06: 48.48%
   - Estimated Total Revenue: 2,401,420
   - Most Projected Budget: 2,449,448
   - Estimated Revenue to Budget: 2,449,448

8. **Medical School**
   - FY07: 19,003,954
   - FY06: 18,474,343
   - FY06: 37,532,089
   - PER 06: 49.22%
   - Estimated Total Revenue: 37,183,223
   - Most Projected Budget: 38,768,066
   - Estimated Revenue to Budget: 38,768,066

9. **School of Nursing**
   - FY07: 379,974
   - FY06: 257,000
   - FY06: 543,455
   - PER 06: 47.29%
   - Estimated Total Revenue: 759,948
   - Most Projected Budget: 775,147
   - Estimated Revenue to Budget: 775,147

10. **College of Pharmacy**
    - FY07: 835,421
    - FY06: 878,090
    - FY06: 1,702,738
    - PER 06: 51.57%
    - Estimated Total Revenue: 1,619,997
    - Most Projected Budget: 1,652,397
    - Estimated Revenue to Budget: 1,652,397

11. **School of Public Health**
    - FY07: 5,946,809
    - FY06: 5,734,868
    - FY06: 11,315,322
    - PER 06: 50.68%
    - Estimated Total Revenue: 11,699,131
    - Most Projected Budget: 11,968,167
    - Estimated Revenue to Budget: 11,968,167

12. **College of Veterinary Medicine**
    - FY07: 805,111
    - FY06: 685,928
    - FY06: 1,400,144
    - PER 06: 48.99%
    - Estimated Total Revenue: 1,321,645
    - Most Projected Budget: 1,642,426
    - Estimated Revenue to Budget: 1,642,426

13. **Total Academic Health Center**
    - FY07: 32,326,127
    - FY06: 30,239,428
    - FY06: 61,642,446
    - Estimated Total Revenue: 66,113,985
    - Most Projected Budget: 65,709,245
    - Estimated Revenue to Budget: 65,709,245

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**Executive VP and Provost**

14. **Executive VP and Provost**
    - FY07: 2,198
    - FY06: 8,209
    - PER 06: 15,136
    - Estimated Total Revenue: 4,053
    - Most Projected Budget: 4,134
    - Estimated Revenue to Budget: 4,134

15. **College of Biological Sciences**
    - FY07: 2,087,300
    - FY06: 2,175,834
    - FY06: 4,096,490
    - PER 06: 53.11%
    - Estimated Total Revenue: 3,929,805
    - Most Projected Budget: 4,008,401
    - Estimated Revenue to Budget: 4,008,401

16. **College of Liberal Arts**
    - FY07: 2,542,193
    - FY06: 2,233,702
    - FY06: 4,134,595
    - PER 06: 54.02%
    - Estimated Total Revenue: 4,705,614
    - Most Projected Budget: 4,799,726
    - Estimated Revenue to Budget: 4,799,726

17. **Institute of Technology**
    - FY07: 10,677,950
    - FY06: 10,365,121
    - FY06: 18,176,102
    - PER 06: 57.03%
    - Estimated Total Revenue: 18,724,674
    - Most Projected Budget: 19,099,167
    - Estimated Revenue to Budget: 19,099,167

18. **Agricultural Experiment Stations**
    - FY07: 1,782
    - FY06: 1,239
    - FY06: 2,486
    - PER 06: 49.84%
    - Estimated Total Revenue: 3,576
    - Most Projected Budget: 3,635
    - Estimated Revenue to Budget: 3,635

19. **Design**
    - FY07: 85,904
    - FY06: 85,464
    - FY06: 146,673
    - PER 06: 58.27%
    - Estimated Total Revenue: 147,428
    - Most Projected Budget: 150,377
    - Estimated Revenue to Budget: 150,377
<table>
<thead>
<tr>
<th>Attachment 1 - continued</th>
<th>a FY07</th>
<th>b FY06</th>
<th>c FY06</th>
<th>d FY06 PER 06</th>
<th>e FY07</th>
<th>f FY07</th>
<th>g FY07</th>
<th>h FY07</th>
<th>i FY07</th>
<th>j FY08</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total ICR</td>
<td>Total ICR</td>
<td>Total ICR</td>
<td>Through Period 06</td>
<td>Through Period 06</td>
<td>Through Period 12</td>
<td>Percent of Total a*(1/b)</td>
<td>Estimated Total Revenue a^2</td>
<td>Conservative Budget Revenue</td>
<td>Variance to Budget</td>
</tr>
<tr>
<td>Education and Human Development</td>
<td>2,313,981</td>
<td>2,398,707</td>
<td>4,550,153</td>
<td>52.72%</td>
<td>4,389,435</td>
<td>4,627,962</td>
<td>4,389,435</td>
<td>4,540,110</td>
<td>(150,675)</td>
<td>4,477,224</td>
</tr>
<tr>
<td>Food, Ag. &amp; Nat. Resource Sciences</td>
<td>1,633,946</td>
<td>1,534,483</td>
<td>3,059,494</td>
<td>50.15%</td>
<td>3,257,806</td>
<td>3,267,892</td>
<td>3,257,806</td>
<td>3,260,663</td>
<td>(2,857)</td>
<td>3,322,962</td>
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<tr>
<td>Carlson School of Management</td>
<td>90,270</td>
<td>78,457</td>
<td>197,926</td>
<td>39.64%</td>
<td>227,727</td>
<td>180,540</td>
<td>180,540</td>
<td>131,931</td>
<td>48,609</td>
<td>184,151</td>
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<tr>
<td>Humphrey Institute of Public Affairs</td>
<td>170,605</td>
<td>233,686</td>
<td>343,265</td>
<td>68.08%</td>
<td>250,604</td>
<td>341,210</td>
<td>250,604</td>
<td>100,000</td>
<td>150,604</td>
<td>255,616</td>
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<tr>
<td>Law School</td>
<td>98,355</td>
<td>60,780</td>
<td>155,074</td>
<td>39.19%</td>
<td>250,943</td>
<td>196,710</td>
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<td>0</td>
<td>196,710</td>
<td>200,644</td>
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<tr>
<td>Minnesota Extension Service</td>
<td>581,389</td>
<td>442,689</td>
<td>1,017,165</td>
<td>43.52%</td>
<td>1,335,856</td>
<td>1,162,778</td>
<td>1,162,778</td>
<td>903,086</td>
<td>259,692</td>
<td>1,186,034</td>
</tr>
<tr>
<td>Bell Museum</td>
<td>41,966</td>
<td>78,145</td>
<td>138,907</td>
<td>56.26%</td>
<td>74,597</td>
<td>83,932</td>
<td>74,597</td>
<td>0</td>
<td>74,597</td>
<td>76,089</td>
</tr>
<tr>
<td>College of Continuing Education</td>
<td>160</td>
<td>385</td>
<td>2,101</td>
<td>18.32%</td>
<td>873</td>
<td>320</td>
<td>455</td>
<td>(135)</td>
<td>326</td>
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<tr>
<td>University Libraries</td>
<td>2,006</td>
<td>7,044</td>
<td>9,287</td>
<td>75.85%</td>
<td>2,645</td>
<td>4,012</td>
<td>2,645</td>
<td>7,000</td>
<td>(4,355)</td>
<td>2,898</td>
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<tr>
<td>Office of International Programs</td>
<td>21,958</td>
<td>19,020</td>
<td>33,125</td>
<td>57.42%</td>
<td>38,242</td>
<td>43,916</td>
<td>38,242</td>
<td>13,820</td>
<td>24,422</td>
<td>39,007</td>
</tr>
<tr>
<td>Total Executive VP &amp; Provost</td>
<td>20,351,963</td>
<td>19,722,965</td>
<td>36,077,979</td>
<td>37,343,876</td>
<td>40,703,926</td>
<td>37,068,815</td>
<td>36,624,266</td>
<td>444,549</td>
<td>38,810,191</td>
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<td>VP for Research</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>0</td>
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<td>0</td>
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<tr>
<td>VP for System Administration</td>
<td>292,255</td>
<td>230,009</td>
<td>484,818</td>
<td>47.44%</td>
<td>616,021</td>
<td>584,510</td>
<td>584,510</td>
<td>516,541</td>
<td>67,969</td>
<td>596,200</td>
</tr>
<tr>
<td>Campus Life</td>
<td>73,753</td>
<td>14,442</td>
<td>40,907</td>
<td>35.30%</td>
<td>208,906</td>
<td>147,506</td>
<td>147,506</td>
<td>29,119</td>
<td>118,387</td>
<td>150,456</td>
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