Agenda

Welcome

Data for Decision-Support
Vision, progress to date, next steps

Budget Overview
Financial history, budget outlook, key drivers

Our Path Forward

Discussion, Q&A
Data Vision

Common, accessible, meaningful, trusted, and reliable data sets and reporting tools to support:

- Operational, academic, and strategic planning
- Program review, program health
- Resource allocation
- Related planning and institutional effectiveness efforts
Data Progress to Date

Data Charter
- Inventory data and analytics capabilities and needs across all divisions and units.
- Ensure we have appropriate data systems to support reporting, analysis, and data-informed decision making.

Budget Model Data Set (by Department)
- Student credit hours and headcount
- Disaggregated employee FTE
- Allocated tuition, appropriations, F&A, scholarships
- Direct revenue and expense
- Contribution margin
- Fund balance
- Unit-specific measures

Fast Reporting Tools
- Financial Reports
- Enrollment and net tuition revenue
Data Next Steps

**Data Charter**
- Data dictionary
- Governance
- Data lakehouse

**Updated & Expanded Planning Data Set**
- Disaggregated student headcount and credit hours
- Majors
- Net tuition
- Retention

**Benchmarking**
- HelioCampus
- Delaware Study

**Fast Build Out**
- Reporting work groups
### ISU Fund Structure

#### Central University

- **Appropriations**
  - Appropriations
  - Tuition
  - Local Funds Held Centrally
  - GAAP Adjustments

#### Special Appropriations
- CTE
- Family Medicine, IDEF, Museum
- Class and Professional Fees
- Sales and Services
- Gifts, Donations, Misc. Other
- Athletics
- Health Clinic, Holt, SUB, Alumni Center
- Research
- Grants and External Awards
- Financial Aid
- Gift, Bond, Other External Revenue
- Major Capital Construction and Renovation Projects

#### Local
- Housing and Food Service
- Class and Professional Fees
- Sales and Services
- Gifts, Donations, Misc. Other
- Athletics
- Health Clinic, Holt, SUB, Alumni Center
- Research
- Grants and External Awards
- Financial Aid
- Gift, Bond, Other External Revenue
- Major Capital Construction and Renovation Projects

#### Auxiliary
- CTE
- Family Medicine, IDEF, Museum
- Class and Professional Fees
- Sales and Services
- Gifts, Donations, Misc. Other
- Athletics
- Health Clinic, Holt, SUB, Alumni Center
- Research
- Grants and External Awards
- Financial Aid
- Gift, Bond, Other External Revenue
- Major Capital Construction and Renovation Projects

#### Restricted
- CTE
- Family Medicine, IDEF, Museum
- Class and Professional Fees
- Sales and Services
- Gifts, Donations, Misc. Other
- Athletics
- Health Clinic, Holt, SUB, Alumni Center
- Research
- Grants and External Awards
- Financial Aid
- Gift, Bond, Other External Revenue
- Major Capital Construction and Renovation Projects

#### Capital Projects
- CTE
- Family Medicine, IDEF, Museum
- Class and Professional Fees
- Sales and Services
- Gifts, Donations, Misc. Other
- Athletics
- Health Clinic, Holt, SUB, Alumni Center
- Research
- Grants and External Awards
- Financial Aid
- Gift, Bond, Other External Revenue
- Major Capital Construction and Renovation Projects
### Operating Revenue & Expense by Fund

<table>
<thead>
<tr>
<th></th>
<th>FY2018</th>
<th>FY2019</th>
<th>FY 2020</th>
<th>FY 2021</th>
<th>FY2022</th>
<th>FY2023 YE Est. (August)</th>
<th>FY2024 Budget Net</th>
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</thead>
<tbody>
<tr>
<td><strong>Central University</strong></td>
<td>(4,371,279)</td>
<td>(10,841,076)</td>
<td>(2,467,588) (1)</td>
<td>(875,277) (2)</td>
<td>(8,174,459) (3)</td>
<td>(12,234,341)</td>
<td>(14,774,400)</td>
</tr>
<tr>
<td>1X Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(11,022,888) (5)</td>
<td>(600,000) (6)</td>
<td>17,997,011 (7)</td>
<td>(648,500) (8)</td>
</tr>
<tr>
<td><strong>Central University Total</strong></td>
<td>(4,371,279)</td>
<td>(10,841,076)</td>
<td>(13,490,476)</td>
<td>(1,475,277)</td>
<td>9,822,552</td>
<td>(12,882,841)</td>
<td>(14,774,400)</td>
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<tr>
<td><strong>Local</strong></td>
<td>(3,672,993)</td>
<td>1,201,240</td>
<td>(2,473,968)</td>
<td>9,865,849</td>
<td>7,539,949</td>
<td>2,880,561</td>
<td>2,010,400</td>
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<tr>
<td><strong>Auxiliary</strong></td>
<td>(1,160,255)</td>
<td>(2,775,434)</td>
<td>10,506,163</td>
<td>1,201,353</td>
<td>(952,069)</td>
<td>503,337</td>
<td>(585,800)</td>
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<tr>
<td><strong>Special Appropriations</strong></td>
<td>120,008</td>
<td>(638,882)</td>
<td>291,469</td>
<td>(1,578,965)</td>
<td>1,284,909</td>
<td>15,983</td>
<td>(729,300)</td>
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<tr>
<td><strong>Grant/Research/Fin Aid</strong></td>
<td>(655,683)</td>
<td>(223,181)</td>
<td>(190,836)</td>
<td>359,318</td>
<td>781,097</td>
<td>480,133</td>
<td>(1,315,100)</td>
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<tr>
<td><strong>Capital Fund</strong></td>
<td>-</td>
<td>-</td>
<td>55,483</td>
<td>(3,246)</td>
<td>1,076</td>
<td>258,173</td>
<td>-</td>
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<tr>
<td><strong>Non-Cash/GAAP</strong></td>
<td>9,608,980</td>
<td>17,151,834</td>
<td>11,581,705</td>
<td>7,325,970</td>
<td>12,807,794</td>
<td>22,640,908</td>
<td>11,108,600</td>
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<tr>
<td><strong>All Funds</strong></td>
<td>(131,222)</td>
<td>3,874,501</td>
<td>6,279,540</td>
<td>15,695,002</td>
<td>31,285,308</td>
<td>13,896,254</td>
<td>(2,241,200)</td>
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</tbody>
</table>

**NOTES**
1. Significantly lower capital expense in FY2020. 2. Mandatory furloughs and budget reductions in FY2021; CEC deferral. 3. Two year’s CEC implemented in FY2022. 4. FY2024 temporary position funding; under review. 5. FY2020 transfer to housing for debt service. 6. FY2021 PAC transfer. 7. FY2022 HEERF funds, PAC transfer. 8. FY2023/24 PAC, CEWT transfer.
Central Revenue & Expenses

Central University Fund Differential Between Annual Revenue and Expense

<table>
<thead>
<tr>
<th></th>
<th>FY2018</th>
<th>FY2019</th>
<th>FY2020</th>
<th>FY2021</th>
<th>FY2022</th>
<th>FY2023 (est.)</th>
<th>FY2024 (budget)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Less Expense</td>
<td>(4,371,279)</td>
<td>(10,841,076)</td>
<td>(2,467,588)</td>
<td>(875,277)</td>
<td>(8,174,459)</td>
<td>(12,234,341)</td>
<td>(14,774,400)</td>
</tr>
<tr>
<td>Revenue Less Expense Inc. 1X</td>
<td>(4,371,279)</td>
<td>(10,841,076)</td>
<td>(13,490,476)</td>
<td>(1,475,277)</td>
<td>9,822,552</td>
<td>(12,882,841)</td>
<td>(15,736,800)</td>
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</table>
### Cash Balance Reserves by Fund

<table>
<thead>
<tr>
<th></th>
<th>FY2018</th>
<th>FY2019</th>
<th>FY 2020</th>
<th>FY 2021</th>
<th>FY2022</th>
<th>FY2023 Est. (August)</th>
<th>FY2024 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central University (uncommited)</td>
<td>109,458,251</td>
<td>103,438,385</td>
<td>93,169,948</td>
<td>78,500,771</td>
<td>83,254,729</td>
<td>70,371,888</td>
<td>54,635,088</td>
</tr>
<tr>
<td>Local</td>
<td>29,636,814</td>
<td>30,976,028</td>
<td>28,067,911</td>
<td>35,487,637</td>
<td>41,869,700</td>
<td>44,750,261</td>
<td>41,173,561</td>
</tr>
<tr>
<td>Auxiliary</td>
<td>3,096,354</td>
<td>(173,478)</td>
<td>10,503,668</td>
<td>10,759,034</td>
<td>9,602,344</td>
<td>10,105,681</td>
<td>8,790,581</td>
</tr>
<tr>
<td>Special Appropriations</td>
<td>1,950,990</td>
<td>1,292,222</td>
<td>607,871</td>
<td>240,191</td>
<td>521,467</td>
<td>537,450</td>
<td>537,450</td>
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<tr>
<td>Agency/Funds Held In Custody</td>
<td>113,199</td>
<td>250,952</td>
<td>1,072,206</td>
<td>9,117,902</td>
<td>9,454,342</td>
<td>9,454,342</td>
<td>9,454,342</td>
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<tr>
<td><strong>Total All</strong></td>
<td><strong>144,255,608</strong></td>
<td><strong>135,784,109</strong></td>
<td><strong>133,421,604</strong></td>
<td><strong>134,105,535</strong></td>
<td><strong>144,702,582</strong></td>
<td><strong>135,219,622</strong></td>
<td><strong>114,591,022</strong></td>
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Central University Uncommitted Cash Balance Reserves

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<thead>
<tr>
<th>Year</th>
<th>FY2018</th>
<th>FY2019</th>
<th>FY2020</th>
<th>FY2021</th>
<th>FY2022</th>
<th>FY2023 (est.)</th>
<th>FY2024 (budget)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>109,458,251</td>
<td>103,438,385</td>
<td>93,169,948</td>
<td>78,500,771</td>
<td>83,254,729</td>
<td>70,371,888</td>
<td>54,635,088</td>
</tr>
</tbody>
</table>

- **Furloughs**
- **COVID Relief**
<table>
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</tr>
</thead>
<tbody>
<tr>
<td>Gross Tuition and Fees</td>
<td>$89.1</td>
<td>$89.5</td>
<td>$82.0</td>
<td>$81.2</td>
<td>$79.4</td>
<td>$78.5</td>
<td>$79.2</td>
<td>$79.7</td>
<td>$81.5</td>
<td>$84.8</td>
<td></td>
</tr>
<tr>
<td>Appropriations</td>
<td>70.6</td>
<td>74.1</td>
<td>80.1</td>
<td>81.0</td>
<td>84.0</td>
<td>85.4</td>
<td>82.2</td>
<td>88.7</td>
<td>97.1</td>
<td>100.1</td>
<td></td>
</tr>
<tr>
<td>Other Revenues</td>
<td>1.7</td>
<td>1.7</td>
<td>1.7</td>
<td>2.0</td>
<td>2.7</td>
<td>2.6</td>
<td>1.7</td>
<td>1.3</td>
<td>5.0</td>
<td>4.9</td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$161.3</td>
<td>$165.2</td>
<td>$163.8</td>
<td>$164.2</td>
<td>$166.1</td>
<td>$166.6</td>
<td>$163.1</td>
<td>$169.7</td>
<td>$183.6</td>
<td>$189.9</td>
<td>17.7%</td>
</tr>
<tr>
<td>Personnel</td>
<td>$100.2</td>
<td>$106.6</td>
<td>$113.4</td>
<td>$114.2</td>
<td>$117.1</td>
<td>$119.3</td>
<td>$109.6</td>
<td>$120.4</td>
<td>$128.2</td>
<td>$134.9</td>
<td></td>
</tr>
<tr>
<td>Operating &lt;&gt; Scholarships</td>
<td>22.7</td>
<td>26.5</td>
<td>24.2</td>
<td>23.6</td>
<td>27.1</td>
<td>23.2</td>
<td>21.8</td>
<td>25.9</td>
<td>31.7</td>
<td>28.3</td>
<td></td>
</tr>
<tr>
<td>Scholarships</td>
<td>13.5</td>
<td>15.1</td>
<td>18.8</td>
<td>20.9</td>
<td>20.9</td>
<td>22.0</td>
<td>21.6</td>
<td>23.0</td>
<td>24.9</td>
<td>30.0</td>
<td></td>
</tr>
<tr>
<td>Capital</td>
<td>7.3</td>
<td>9.8</td>
<td>8.5</td>
<td>11.4</td>
<td>10.8</td>
<td>3.6</td>
<td>9.2</td>
<td>7.4</td>
<td>7.2</td>
<td>10.9</td>
<td></td>
</tr>
<tr>
<td>Transfers &lt;&gt; 1X</td>
<td>5.7</td>
<td>(0.3)</td>
<td>(0.1)</td>
<td>(1.5)</td>
<td>1.1</td>
<td>0.9</td>
<td>1.7</td>
<td>1.2</td>
<td>3.8</td>
<td>0.9</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$149.5</td>
<td>$157.6</td>
<td>$164.9</td>
<td>$168.6</td>
<td>$176.9</td>
<td>$169.1</td>
<td>$164.0</td>
<td>$177.9</td>
<td>$195.8</td>
<td>$205.0</td>
<td>37.1%</td>
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</tbody>
</table>
## Driver: Net Tuition & Fees

<table>
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</thead>
<tbody>
<tr>
<td>Fall FTE &lt;&gt; EC</td>
<td>9,696</td>
<td>9,392</td>
<td>9,053</td>
<td>8,758</td>
<td>8,583</td>
<td>8,380</td>
<td>8,193</td>
<td>8,063</td>
<td>7,977</td>
<td>7,977</td>
</tr>
<tr>
<td>Fall H/C &lt;&gt; EC</td>
<td>12,254</td>
<td>11,295</td>
<td>10,767</td>
<td>10,406</td>
<td>9,731</td>
<td>9,474</td>
<td>9,270</td>
<td>9,248</td>
<td>9,219</td>
<td>9,219</td>
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</table>

### Central University Funds ($M)

<p>| | | | | | | | | | | |</p>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Base Tuition</strong></td>
<td>$86.6</td>
<td>$87.0</td>
<td>$79.1</td>
<td>$78.3</td>
<td>$76.8</td>
<td>$76.0</td>
<td>$77.0</td>
<td>$74.0</td>
<td>$76.8</td>
<td>$80.3</td>
</tr>
<tr>
<td><strong>Other Tuition and Fees</strong>&lt;br&gt;(Early College, eISU, splits)</td>
<td>2.5</td>
<td>2.5</td>
<td>2.9</td>
<td>2.9</td>
<td>2.6</td>
<td>2.5</td>
<td>2.1</td>
<td>5.7</td>
<td>4.7</td>
<td>4.5</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$89.1</td>
<td>$89.5</td>
<td>$82.0</td>
<td>$81.2</td>
<td>$79.4</td>
<td>$78.5</td>
<td>$79.2</td>
<td>$79.7</td>
<td>$81.5</td>
<td>$84.8</td>
</tr>
</tbody>
</table>

### Central Scholarship Expense

<p>| | | | | | | | | | | |</p>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Non-Resident Waivers</strong></td>
<td>9.8</td>
<td>11.2</td>
<td>13.5</td>
<td>14.7</td>
<td>14.6</td>
<td>14.0</td>
<td>14.3</td>
<td>13.5</td>
<td>15.1</td>
<td>14.8</td>
</tr>
<tr>
<td><strong>WICHE</strong></td>
<td>-</td>
<td>0.0</td>
<td>0.0</td>
<td>0.1</td>
<td>0.1</td>
<td>0.1</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td><strong>Enrollment Mgt.</strong></td>
<td>1.2</td>
<td>1.4</td>
<td>2.6</td>
<td>3.4</td>
<td>3.5</td>
<td>4.0</td>
<td>3.9</td>
<td>5.7</td>
<td>6.3</td>
<td>11.4</td>
</tr>
<tr>
<td><strong>Grad School/Colleges</strong></td>
<td>2.2</td>
<td>2.0</td>
<td>2.1</td>
<td>2.3</td>
<td>2.4</td>
<td>2.6</td>
<td>2.5</td>
<td>2.7</td>
<td>2.8</td>
<td>3.1</td>
</tr>
<tr>
<td><strong>Research</strong></td>
<td>0.0</td>
<td>0.0</td>
<td>0.2</td>
<td>0.2</td>
<td>0.1</td>
<td>0.1</td>
<td>0.1</td>
<td>0.0</td>
<td>0.0</td>
<td>-</td>
</tr>
<tr>
<td><strong>Athletics</strong></td>
<td>0.3</td>
<td>0.4</td>
<td>0.5</td>
<td>0.3</td>
<td>0.2</td>
<td>1.3</td>
<td>0.8</td>
<td>0.9</td>
<td>0.7</td>
<td>0.7</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$13.5</td>
<td>$15.1</td>
<td>$18.8</td>
<td>$20.9</td>
<td>$20.9</td>
<td>$22.0</td>
<td>$21.6</td>
<td>$23.0</td>
<td>$24.9</td>
<td>$30.0</td>
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</table>

### Net Central Tuition and Fee Revenue

<p>| | | | | | | | | | | |</p>
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</thead>
<tbody>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$75.5</td>
<td>$74.4</td>
<td>$63.2</td>
<td>$60.3</td>
<td>$58.4</td>
<td>$56.5</td>
<td>$57.5</td>
<td>$56.7</td>
<td>$56.6</td>
<td>$54.8</td>
</tr>
</tbody>
</table>
Net Central Tuition and Fee Revenue
(tuition and fees revenue less scholarship and discount expense)

<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>Revenue</td>
<td>$75.5</td>
<td>$74.4</td>
<td>$63.2</td>
<td>$60.3</td>
<td>$58.4</td>
<td>$56.5</td>
<td>$57.5</td>
<td>$56.7</td>
<td>$56.6</td>
<td>$54.8</td>
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</table>
### Net Tuition and Fees by Fund ($M)

<table>
<thead>
<tr>
<th></th>
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</thead>
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<tr>
<td>Central University</td>
<td>$75.5</td>
<td>$74.4</td>
<td>$63.2</td>
<td>$60.3</td>
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<td>$56.5</td>
<td>$57.5</td>
<td>$56.7</td>
<td>$56.6</td>
<td>$54.8</td>
</tr>
<tr>
<td>Local</td>
<td>14.0</td>
<td>14.1</td>
<td>13.1</td>
<td>13.2</td>
<td>14.6</td>
<td>15.0</td>
<td>21.0</td>
<td>25.3</td>
<td>22.3</td>
<td>19.7</td>
</tr>
<tr>
<td>Auxiliary</td>
<td>6.6</td>
<td>6.4</td>
<td>6.2</td>
<td>5.9</td>
<td>5.5</td>
<td>6.3</td>
<td>5.8</td>
<td>5.5</td>
<td>5.9</td>
<td>5.4</td>
</tr>
<tr>
<td>Other Funds</td>
<td>0.2</td>
<td>0.2</td>
<td>0.2</td>
<td>0.2</td>
<td>0.2</td>
<td>0.2</td>
<td>0.2</td>
<td>0.2</td>
<td>0.2</td>
<td>0.2</td>
</tr>
<tr>
<td><strong>All Funds</strong></td>
<td><strong>$96.2</strong></td>
<td><strong>$95.0</strong></td>
<td><strong>$82.7</strong></td>
<td><strong>$79.6</strong></td>
<td><strong>$78.8</strong></td>
<td><strong>$78.0</strong></td>
<td><strong>$84.6</strong></td>
<td><strong>$87.7</strong></td>
<td><strong>$84.9</strong></td>
<td><strong>$80.0</strong></td>
</tr>
</tbody>
</table>
### Driver: Employee FTE

<table>
<thead>
<tr>
<th>Employee Type</th>
<th>FY2015</th>
<th>FY2016</th>
<th>FY2017</th>
<th>FY2018</th>
<th>FY2019</th>
<th>FY2020</th>
<th>FY2021</th>
<th>FY2022</th>
<th>FY2023</th>
<th>#Δ</th>
<th>%Δ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Classified/Hourly</td>
<td>392.7</td>
<td>396.5</td>
<td>389.9</td>
<td>379.8</td>
<td>387.4</td>
<td>388.2</td>
<td>361.7</td>
<td>344.9</td>
<td>343.8</td>
<td>(48.9)</td>
<td>-12.5%</td>
</tr>
<tr>
<td>Non-Classified/Salaried</td>
<td>272.1</td>
<td>298.4</td>
<td>315.4</td>
<td>316.4</td>
<td>321.1</td>
<td>315.6</td>
<td>307.8</td>
<td>331.5</td>
<td>337.2</td>
<td>65.1</td>
<td>23.9%</td>
</tr>
<tr>
<td>Administrator</td>
<td>30.5</td>
<td>30.5</td>
<td>34.2</td>
<td>32.8</td>
<td>33.4</td>
<td>36.5</td>
<td>33.2</td>
<td>31.0</td>
<td>30.7</td>
<td>0.2</td>
<td>0.7%</td>
</tr>
<tr>
<td>Contracted Staff</td>
<td>695.3</td>
<td>725.4</td>
<td>739.5</td>
<td>729.0</td>
<td>741.9</td>
<td>740.3</td>
<td>702.7</td>
<td>707.4</td>
<td>711.7</td>
<td>16.4</td>
<td>2.4%</td>
</tr>
<tr>
<td>Temp</td>
<td>36.7</td>
<td>42.2</td>
<td>40.7</td>
<td>30.2</td>
<td>26.5</td>
<td>22.3</td>
<td>19.5</td>
<td>18.3</td>
<td>21.5</td>
<td>(15.2)</td>
<td>-41.4%</td>
</tr>
<tr>
<td>Student</td>
<td>160.1</td>
<td>184.1</td>
<td>195.5</td>
<td>184.5</td>
<td>180.7</td>
<td>169.5</td>
<td>153.3</td>
<td>142.8</td>
<td>143.6</td>
<td>(16.5)</td>
<td>-10.3%</td>
</tr>
<tr>
<td><strong>Staff Total</strong></td>
<td>892.1</td>
<td>951.7</td>
<td>975.7</td>
<td>943.7</td>
<td>949.1</td>
<td>932.1</td>
<td>875.5</td>
<td>868.5</td>
<td>876.8</td>
<td>(15.3)</td>
<td>-1.7%</td>
</tr>
<tr>
<td>Contracted Faculty</td>
<td>358.6</td>
<td>360.2</td>
<td>371.3</td>
<td>366.1</td>
<td>376.7</td>
<td>382.3</td>
<td>367.8</td>
<td>360.9</td>
<td>360.8</td>
<td>2.2</td>
<td>0.6%</td>
</tr>
<tr>
<td>Adjunct Faculty</td>
<td>61.0</td>
<td>59.4</td>
<td>61.6</td>
<td>51.6</td>
<td>50.2</td>
<td>45.4</td>
<td>42.5</td>
<td>48.9</td>
<td>51.4</td>
<td>(9.6)</td>
<td>-15.7%</td>
</tr>
<tr>
<td>Resident</td>
<td>-</td>
<td>0.3</td>
<td>-</td>
<td>1.0</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Graduate</td>
<td>65.8</td>
<td>62.4</td>
<td>73.8</td>
<td>78.3</td>
<td>72.2</td>
<td>74.6</td>
<td>73.9</td>
<td>82.2</td>
<td>82.0</td>
<td>16.2</td>
<td>24.6%</td>
</tr>
<tr>
<td><strong>Faculty, Res., GA Total</strong></td>
<td>485.4</td>
<td>482.3</td>
<td>507.7</td>
<td>496.0</td>
<td>499.1</td>
<td>502.3</td>
<td>484.2</td>
<td>492.0</td>
<td>494.2</td>
<td>8.8</td>
<td>1.8%</td>
</tr>
<tr>
<td><strong>Total All</strong></td>
<td>1,377.5</td>
<td>1,434.0</td>
<td>1,483.4</td>
<td>1,439.7</td>
<td>1,448.2</td>
<td>1,434.4</td>
<td>1,359.7</td>
<td>1,360.5</td>
<td>1,371.0</td>
<td>(6.5)</td>
<td>-0.5%</td>
</tr>
</tbody>
</table>

- Fall Term Student FTE: 9,696, 9,392, 9,053, 8,758, 8,583, 8,380, 8,193, 8,063, 7,977 (1,719.0) -17.7%
- Student to Employee FTE: 7.0, 6.5, 6.1, 6.1, 5.9, 5.8, 6.0, 5.9, 5.8 (1.2) -17.3%
## Central University Fund Employee FTE, Wages and Benefits

<table>
<thead>
<tr>
<th>Employee Type</th>
<th>FY2015</th>
<th>FY2023</th>
<th>%Δ Cost/FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FTE</td>
<td>Wages &amp; Benefits</td>
<td>Cost/FTE</td>
</tr>
<tr>
<td>Classified</td>
<td>392.7</td>
<td>19,003,547</td>
<td>48,392</td>
</tr>
<tr>
<td>Non-Classified (inc. Administrator)</td>
<td>302.6</td>
<td>27,792,340</td>
<td>91,845</td>
</tr>
<tr>
<td>Contracted Faculty</td>
<td>358.6</td>
<td>41,926,124</td>
<td>116,916</td>
</tr>
</tbody>
</table>
We are developing new data reporting and analysis tools that support planning and institutional effectiveness efforts, in addition to financial analysis and support of our new budget model.

When viewed holistically, considering all funds, cash reserves, capital assets, investments, and revenues, ISU is in an overall strong financial position. However, our lingering structural budget deficit must be closed over the next couple of years to maintain that position.

The key drivers for our structural deficit are declining net tuition revenue combined with increased personnel and operating costs.

Our deficit is cause for strategic, data-driven action, not alarm.
Our Path Forward

Strategic Plan  
Culture  
Budget Optimization Initiative  
Short-Term Measures
Strategic Plan

INCREASE
Student Access, opportunity, retention, and success

STRENGTHEN
Programmatic excellence

CULTIVATE
External partnerships

EXPAND
Research, clinical, and creative activities

ENERGIZE
The Bengal community
Culture

- Trust, transparency, and inclusivity in budget development and administration
- Maximization of university resources
- Budget and decision-making informed by data, strategic plans, and priorities
- Budget structures that foster innovation and stewardship
- Empowerment, mutual accountability, responsiveness, and adaptation at the local level
Continued growth in enrollment and net tuition revenue.

Growing and leveraging other revenue sources in alignment with ISU’s strategic plan and academic and research plan.

Scaling successes and best practices University-wide.

Examining our scholarship and discounting practices.

Evaluating organizational and financial structures.

Focusing on efficiencies and effectiveness.

Expanding our data set and looking at benchmark data from peer institutions.

Budget reallocations and reductions based on established parameters and criteria. We do anticipate reductions in overall personnel budgets handled through attrition.
Budget Optimization Initiative

IN PROCESS

Early College
Transfers & Subsidies
Online Program Fees
Purchasing
Student Activity Fees
Benchmarking
Administrative and Service Unit Allocation Model
Scholarship Practices
Transportation and Motor Pool
Non-Academic Program Growth
Academic Program Growth
Technology

COMING SOON

Marketing
Shared Service Models
Administrative Processes
Continuing Education
Idaho Falls and Polytechnic
Strategic Enrollment Management

https://www.isu.edu/budget/budget-optimization
The scope of the deficit, combined with our dwindling central reserve balances, require us to consider additional short-term measures in FY2024. These will buy us needed time to develop additional data sources and complete our budget optimization process in a strategic, thoughtful, and inclusive manner.

Hiring Pause

Capital Expenditure Slow Down
Hiring Pause

Reduce the FY2024 deficit and draw down of central reserves to give us time to work through the Budget Optimization exercise.

Careful consideration of all personnel actions; want to be sure they can be supported and sustained long term.

Applies only to benefitted personnel (adjuncts, GAs, temp and student employees are excluded).

Admin Council WILL consider essential positions and personnel actions that need to move forward this year.

Temporary savings will go to a salary savings reserve fund.

**GOALS:**
Dialogue & Discussion
Faculty Senate | Staff Council | ASISU | Deans Council | Faculty Chairs | Leadership Council | Unit & College Meetings

Town Hall
August 24, 11-12:30 p.m. (Zoom)

Website
Budget Model | Budget Optimization | Hiring Pause | Links and Resources | Feedback Form
This is cause for strategic, data-driven action, not alarm

ISU’s structural deficit is not new, but is growing as expenses outpace revenues.

The university is in a strong overall financial position but we need to resolve the deficit to maintain this position.

We have started several important initiatives to strategically address the budget challenge, both long- and short-term.

We need everyone to lean into the work and be part of the solution.
Thank you