



Karen M. Huntsman Library – Fall 2010

Fiscal Year 2010 General Fund Budget

Budget Office
July 2009

SNOW
C O L L E G E

Fiscal Year 2010 General Fund Budget

General Overview

The following pages outline the Snow College Fiscal Year 2010 (FY10) budget as proposed by the administration. This has been a challenging year in many respects. The United States and nations around the globe have experienced the greatest economic downturn since the great depression of the 1930's. Major U.S. businesses once thought invincible have filed for bankruptcy and teeter on the brink of collapse, banks have either failed or been taken over in record numbers, fortunes have been lost as trillions of dollars in value evaporated from the stock market, and unemployment has reached 9.7% nationally.

Fortunately, Utah has fared better than many states though not without challenges. Unemployment in June reached 5.9% the highest rate since February 2003 when Utah peaked at 6.2%. For FY10, state tax revenue is projected to be down 17.5% or \$929 million from FY 2008. All state agencies, including Snow College, have faced significant budget cuts over multiple legislative sessions.

In an effort to shore up the economy and provide economic stimulus, the Federal government infused over \$1 trillion dollars into the market through banks, investment firms, corporations, and state governments. Snow is the recipient of \$1.9 million in *American Recovery and Reinvestment Act* (ARRA) funds. These federal dollars provided a one-time backfill of ongoing General Fund dollars cut by the legislature.

Budget cuts at the College have come in multiple phases leading to fewer employees, restructuring, and reorganization to achieve necessary efficiencies. The faculty senate, academic deans, college council and cabinet have met on multiple occasions to develop a strategic direction for future lean years.

At the same time Snow is addressing a 17% budget cut, enrollment growth for Fall 2009 is on target to exceed 20%. While student growth is welcomed at Snow, we are now addressing a shortage of required course offerings for incoming Freshmen including English, Math, and the Sciences. We are in a dynamic environment that will remain in flux for some time to come.



One of the most exciting developments at Snow this year was beginning construction of the new Karen M. Huntsman Library. The winning construction bid was awarded to Layton Construction of Sandy, Utah. One benefit of the recession was an excellent bid climate. The final library bid came in \$4.0 million under previous estimates and included all three add alternates

proposed by the College. This means in addition to the library building the College will also enjoy a new heritage plaza between the library and the Noyes Building, the fourth floor of the library will be completed during construction, and a roof top patio will be completed above the auditorium on the East side of the library.

Construction is progressing in earnest and remains on time and within budget. As of the writing of this document the library is over one-third complete. We look forward to an unveiling of Brad Taggart's statue of Lorenzo and Erastus Snow in the center of the new legacy plaza this fall during homecoming week. The library is scheduled for completion next summer and will be available to students Fall semester 2010.

Legislative Session Summary



The 2009 Legislative Session brought little in new funding but multiple reductions. Snow has received \$3,799,400 in ongoing General Fund (GF) reductions since the original FY09 legislative appropriation of \$27,969,900 one year ago.

Ongoing funding of \$118,300 and one-time funding of \$11,400 was appropriated for the Nursing program. This was a transfer of nursing funds previously administered by the Governor's Office of Economic Development (GOED). We appreciate several legislators who worked diligently to transfer these funds into Snow's ongoing appropriations eliminating the annual worry about funding priorities at GOED.

\$175,800 in funding adjustments were appropriated for state Internal Service Fund rate changes and Operating and Maintenance funds for our facilities. In addition, it is projected the FY10 tuition and enrollment increases will add approximately \$800,000 to the college's ongoing revenues.

A premium increase through the Public Employees Health Program (PEHP) will be funded by increasing the employee share to 5%. No funds were provided for merit or cost-of-living increases in FY10. Retirement contribution rates remained the same and required no additional funding.

Overall, Snow's FY10 appropriation amounts to \$27,032,200 from the Legislature including \$14,013,500 in Education Funds (EF), \$4,614,800 in General Funds (GF),

\$1,869,000 in one-time federal ARRA funds, and dedicated credit revenue (tuition) of \$6,534,900. FY09 Supplemental appropriations included a \$1,547,700 cut and a one-time ARRA back-fill of \$773,900 during the 2009 General Session.

Tuition

Tuition increases were more robust this year as institutions planned to address increasing budget cuts. The Board of Regents approved a 1.0% first tier tuition increase for all colleges and universities designated to replace financial aid funds reduced in a system-wide budget cut. An 8.5% second tier tuition increase for resident students at Snow was approved during a truth in tuition hearing held March 16, 2009. The second tier increase is designated for financial aid and budget cut mitigation to help preserve faculty and programs.



In an effort to bring non-resident tuition in-line with current Board of Regents policy, and to remain competitive in the market, non-resident tuition will not be raised during FY10. Leaving non-resident tuition at the FY09 level will decrease the multiplier from 4.0 x resident tuition to 3.6. The impact of Snow's tuition increase is outlined as follows:

Resident student:

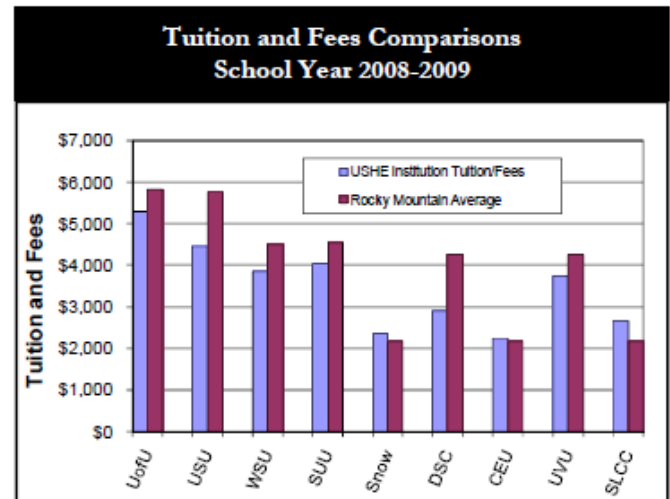
- First tier (1.0%) = \$9.83/semester
- Second tier (8.5%) = \$83.56/semester

Each 1.0% increase in resident tuition generates approximately \$35,000 for the College. It is anticipated that total revenue generated from the rate increase as well as projected enrollment growth will yield approximately \$800,000 in additional revenue. This increase has been factored into budget cut scenarios and will help mitigate deeper cuts.

Tuition for individuals taking fewer than 3.0 credits was reduced in a strategic effort to entice more students into the education system. Snow's service region includes within its population a significant number of potential first generation students. This funding strategy will make entry into the college environment more affordable and hopefully more attractive.

The Student Executive Council supported a \$5.00/semester increase in general student fees to fund student activities and leadership scholarships. In addition, general fees will no longer be charged when an individual enrolls in fewer than 3.0 credits.

As noted in the graph below, Snow remains an outstanding value with residential tuition and fees at \$2,542 annually. While tuition is slightly above the Rocky Mountain Average, it remains the second lowest within the Utah System of Higher Education and is consistent with comprehensive community colleges.



Source: Governor's Office of Planning and Budget

Compensation

Funding for increased health care premiums through PEHP will be generated through increasing the employee share to 5%. No funding was appropriated for cost-of-living or merit increases and none will be awarded at Snow this year.

Several changes in medical plans were approved during the 2009 legislative session including increases in co-pays, out-of-pocket maximums, and cost sharing for medical services (from 3.8% to 5%). In addition, a new plan option was approved to provide a High Deductible Health Plan, commonly referred to as a Health Savings Account.



In conjunction with the College Benefits Committee the administration opted to discontinue its partnership with Dental Select and secure dental coverage through PEHP. The Dental Select plan was funded 100% by the college and was becoming a greater source of liability and concern. Dental coverage with PEHP became effective on July 1, 2009. This switch includes Snow employees in a much larger risk pool and more than doubles the number of dental providers available for employees on both campuses.

While a number of Utah schools addressed budget cuts through across the board salary cuts, furlough days, and other measures impacting wages, President Wyatt held firm against such measures to prevent an ongoing negative impact on employee wages, which have been historically low at Snow.

The Federal minimum wage is set to increase by 10.7% to \$7.25/hour on July 24, 2009. This represents the third in a series of scheduled increases approved by Congress. While funds were available last year to increase all part-time wage budgets to accommodate this increase, budget constraints this year prevented this effort. Departments will need to manage their part-time wages accordingly within appropriation levels consistent with last year.

In a recent announcement holiday leave days were clarified by the administration. Several schools were using more holiday leave time than approved by the state or Board of Regents. Snow was among the schools out of compliance with accepted policy. As a result of cabinet discussions ten (10) official college holidays with two (2) personal days have been identified as:

- New Year's Day - 1st day in January
- Martin Luther King/Human Rights Day - 3rd Monday in January
- Presidents' Day - 3rd Monday in February
- Memorial Day - Last Monday in May
- Independence Day - 4th day in July
- Pioneer Day - 24th day in July
- Labor Day - 1st Monday in September
- Thanksgiving - 4th Thursday in November
- Friday following Thanksgiving
- Christmas - 25th day in December
- Two (2) additional personal preference days with appropriate supervisor approval.



Managing Through Challenging Times

Over the past twelve months the economies of the United States and Utah were severely impacted by the worst recession since the great depression. This economic decline began with the bursting of the U.S. housing bubble, which peaked in 2005-2006, after years of easy access to credit and lower lending standards. Many borrowers were lured into assuming difficult mortgages they believed could be refinanced as their home value increased. Once the bubble burst interest rates began to increase and home prices declined. Many found themselves no longer able to meet mortgage payments leading to high default rates on subprime and adjustable rate mortgages.



U.S. and foreign investors who fueled access to mortgages through the purchase of mortgage backed securities began losing money at increasing rates as investment banks, hedge funds, and commercial banks lacked sufficient cushion to absorb loan defaults and losses. Many investments, through bonds and other financial instruments, have ties to the mortgage industry and as losses mounted and earnings plummeted many corporations found themselves in a dire financial condition.

The downward spiral since has lead to massive unemployment with the U.S. unemployment rate set to exceed 10% in coming months. Rates exceeding 10% have not been experienced in the U.S. since the recession of 1982-83.

The Dow Jones Industrial Average, a leading stock market indicator, reached an historic high of 14,198 points on October 12, 2007. Just 17 months later the Dow reached a low of 6,469 on March 6, 2009. This swing represents a loss of over half the Dow's value and amounted to trillions of dollars in losses for investors, retirement funds, and other financial instruments.



While a handful of states are on the verge of financial disaster including California, New York, Illinois, Nevada, and New Jersey, Utah's impact has not been as severe. Thanks largely to a booming economy over the past decade, Utah's unemployment rate is currently at 5.9%. Utah's revenue shortfall is just under \$1 billion, while California is struggling to address a \$24 billion shortfall.

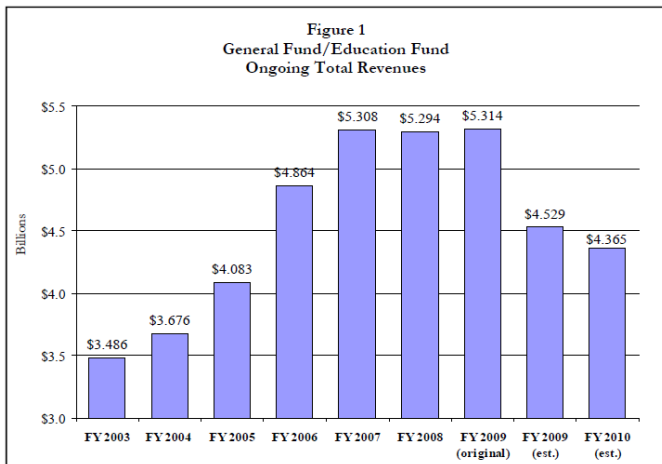
Utah has experienced the loss of over 45,000 jobs since June 2008 as outlined on the graph below. Not surprisingly the industries hardest hit include construction and manufacturing.

Utah Nonfarm Industry Profile (Numeric Change) June 2008 - 2009



Source: U.S. Bureau of Labor Statistics

Annual state tax revenues, which grew by almost \$2 billion between 2003 and 2007, are estimated to recede by over \$900 million in FY10. This drop takes state tax revenues back to FY 2005 levels eliminating approximately five years of gains.



Source: Governor's Office of Planning and Budget

Revenue declines have forced state leaders to pass along budget cuts of record proportions. Snow, along with other higher education institutions, has received cuts to ongoing appropriations of 17%. Budget cuts impacting both FY09 and FY10 appropriations have ongoing implications for FY11 and beyond.

Senate Bill 2001, *Current Fiscal Year Budget Adjustments*, passed during the Second Special Session of the 2008 Legislature reduced Snow's FY09 budget by \$889,600. This reduction was addressed largely through the use of non-lapsing carryforward funds. During the 2009 General Session an additional FY09 reduction of \$1,547,700 was included in *House Bill 3, Current Fiscal Year Supplemental Appropriations*. Finally, Senate Bill 2, *New Fiscal Year Appropriations Act*, reduced Snow's FY10 ongoing base budget by an additional \$1,362,100.

Budget cuts of this magnitude mandate significant changes of any organization. The Snow community has spent thousands of hours over the past year reviewing the College's core mission including operations, personnel, programs, students, facilities and functions. The result of these discussions and planning sessions is now evident across campus.

Published November 10, 2008, Snow's *Budget Reduction Plan*, outlined a number of structural changes to match our expenditures with declining revenues in FY09 and FY10. In May 2009 President Wyatt began a discussion with the faculty senate, academic deans, college council and cabinet to address further cuts impacting FY10 and beyond.

The group developed the following four "core values" to guide Snow's future decisions and accreditation processes.

1. **Transfer Education.** The College prepares students to transfer to baccalaureate institutions by delivering a quality general education program and/or a parallel university experience depending on the students' needs.
2. **Work Preparation.** The College prepares students for careers by delivering quality career and technical education.
3. **Baccalaureate Programs.** The College intends to prepare itself to deliver baccalaureate degrees, and obtain state approval to do so, consistent with the emerging community college baccalaureate model. The Board of Regents adopted a policy change to include limited baccalaureate degrees at Utah's community colleges during their May 2009 meeting.
4. **Extra-curricular and Co-curricular Opportunities.** The Ephraim campus is a residential campus with a robust offering of extra-curricular activities critical to attracting and retaining students and providing them with opportunities to grow, learn and serve others.

Consistent with these core values one of the most noticeable restructuring efforts occurred within the Greenwood Student Center. The Student Success Division made significant staffing and organizational changes that took effect on July 1:

- Three mid-level administrative positions were terminated and their supervision responsibilities were re-assigned to the Vice President for Student Success or other staff positions.
- An additional 15 specialty staff positions in a variety of Student Success offices were also terminated on both campuses.



- The core of the re-structured Student Success program is a Student Success Center, staffed by a director, assistant

director, five student success advisors in Ephraim and two student success advisors in Richfield. This new office features the delivery of multiple student services such as admissions, registration, advisement, financial aid, scholarships, accessibility services, and other educational services by cross trained staff in one convenient, centralized location. The goal of the center's staff is to serve as many student needs as possible without having to send students to other offices.

- To support the Student Success Center, reduced staffs in Registration/Records and Financial Aid will provide support services and handle special problems that require more specialized expertise.
- The Housing Office was completely re-organized with a new Residential Life manager position and a part-time office assistant. Vice President Mathie assumed supervision of this program so that Bob Oliver could focus on Physical Facilities and Auxiliary Services.



- An administrative assistant position was created to work with the Vice President for Student Success in supervising and directing newly added areas of responsibility such as housing, student discipline, testing services and continuing/community education.
- Staff members whose former positions were terminated were given priority consideration in applying for the new positions described above.
- The Student Life Office was reduced by one full time position. The Director of Student Leadership and Service will be supported by two on-going part time staff members and by two full time volunteers. The full time Student Life position in Richfield will be reduced to part time as of December 31st.
- “Scholarshipped” student leader positions were drastically reduced and the new Student Council received the charge to involve as many students as possible in volunteer leadership and service opportunities.
- The total Student Success Division staff reduction was a net loss of 7 full time positions between the two campuses.

All Student Success Division offices and staff members in this new organization have been working long hours to train and prepare for the transition while carrying on the duties of their former positions through June. Key supervisors meet regularly as a Student Success Council to discuss progress, review needed changes in policy or procedure and to foster on-going cooperation. The ultimate goal for all involved is to give excellent service to students. The efforts made during this significant time of change by this entire group have been nothing short of heroic.

Where possible across both campuses efforts and tasks are being reviewed and streamlined. With a significant reduction in staff it is no longer practical to complete all the previously assigned tasks. The administration encourages everyone to question processes and procedures looking for streamlining efforts. Many tasks can be reinvented relying more on current technology. In one such effort the Business Office and CIO opened a dialogue with Weber State University (the Banner coordinator for the small institutions). Five years after Banner's implementation staff are now exploring options to revisit processes and enhanced capabilities within Banner. Moving time and leave tracking to an automated process resulted in a significant time savings for the Payroll Office

With approximately 80% of Snow's budget tied to employees, it is impossible to achieve the budget reductions outlined without impacting employees. By the close of FY09 on June 30, 2009 the following changes in employment had been effected.

• Positions eliminated/terminations	19
• Re-hire of terminated positions	11
• Faculty reassigned to staff positions	2
• Retirements	7
• Vacant position eliminated	<u>1</u>
• Total positions impacted:	40

Federal ARRA funds appropriated for FY10 provide a one year window to continue downsizing efforts. Budget discussions in May have resulted in additional positions and programs identified for elimination. It is currently unknown whether the 2010 legislature will utilize any of the \$418 million in rainy day funds to further smooth the budget impact of the current economic climate.

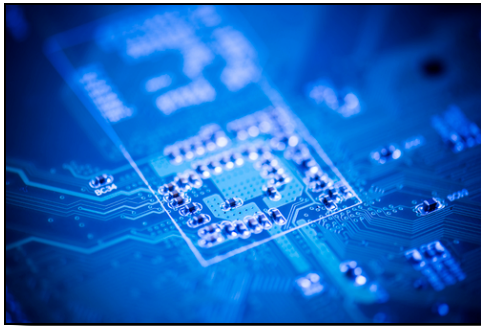
Increased enrollment will benefit the College and is the result of a number of new initiatives including a restructuring of the Admissions Office headed by Greg Dart. Greg and Admissions Advisors have worked across the state tirelessly at high schools with prospective students. Their efforts are aided by the, “It’s SNOWing...” media campaign along the Wasatch Front increasing Snow's name recognition and highlighting opportunities available to students.

Fall enrollment has been strong this year and is currently 27% above enrollments at the same time last year. With increased enrollment and budget cuts comes the challenge of ensuring enough sections of required general education classes. Discussions to increase class offerings in areas necessary to meet the needs of incoming Freshmen continue, particularly in Math, English, and the Sciences.

Housekeeping Items

The Business Division is continuing to pursue a number of innovative efforts to streamline and enhance services.

- After delays caused by economic circumstances and budget uncertainties, the College hired its first internal auditor. Matthew Dixon joined Snow in May of this year. A welcomed addition to our team, we look forward to drawing on Matt's years of experience with Price Waterhouse Coopers and a technical college in Arizona. Matt has begun a thorough review of the College's outdated financial policies and procedures in addition to other projects.
- In conjunction with publishing a detailed budget last summer, and in response to concerns for easy access to current financial data, Jim Kittelsrud created an automated budget report sent on the first day of each month to academic deans, department chairs, and managers across the College. Reports include current operating budgets, carryforward funds, year-to-date expenditures and remaining balances.
- An electronic imaging system was implemented this year beginning in the Financial Aid Office. Making documents available electronically will enhance the effectiveness of the newly combined Student Success Advisors as they address all student needs. The Business Office is now upgrading its accounts payable function with electronic imaging. Registration will be brought on-line this year.



- The College purchasing card was successfully implemented this year. Most employees participated in training and were issued a card. Now purchases, travel expenses, and an increasing number of bills are being processed electronically. This too has reduced the workload on the accounts payable staff and has been welcomed by vendors and businesses in the community.
- The Ethicspoint hotline and website was initiated this year. This service provides email, telephone, and website access anonymously through a third party vendor for individuals to report ethics violations or concerns relative to the College and its operations.



- The College signed a contract with Send Word Now to provide emergency notification services to students, staff and faculty when potential or real threats or emergencies arise on our campuses. Notification is available via email, text, and phone calls to multiple phone numbers. A major effort will be rolled out this fall to encourage all, particularly students, to voluntarily enroll. Thanks to Chief Wright, this service will be enhanced by installing speakers in strategic locations on the Main, West, and Richfield campuses to broadcast emergency messages.
- Since the departure of students in May the facilities team has been remodeling the cafeteria to create a College campus convenience store. This remodel enhances services to students and all on campus providing food and other grocery store items, a new ice cream and smoothie bar, a larger selection of fresh baked goods, and a selection of frozen items to include pizza and other meals ready to eat. In an effort to meet the needs of our growing foreign student population the store will also stock a significant line of Asian, Spanish, and Pacific Island foods. Also built into the new layout are numerous hot wells for use in offering a cost effective all-you-can eat buffet.

Investments and Scholarships

The economic climate and current recession have made it a particularly challenging investment year. Like all businesses and individuals who have funds invested in the markets, losses have been inevitable. High interest bonds held by the College have all been called, significantly reducing the yield on earnings. A significant investment of \$5.0 million in corporate bonds yielding 4.5% ended in May.

The Business Office has made significant efforts to reinvest funds to preserve earnings potential while minimizing risk. A number of CD's were purchased in separate banks to ensure balances remain under the new \$250,000 FDIC protection level. These CD's have an average yield of 2.8%.



Various investment grade corporate and government backed bonds have been purchased between \$400,000 and \$1.0 million with yields between 4% and 5%. Due to limitations imposed on the College by the Utah Money Management Act (UMMA) higher yield instruments are generally not an option for investments. Funds not invested in specific instruments are held in the Utah Public Treasurers Investment Fund, which is approved by the UMMA, however, their current yield is 0.99%. The College also has a limited amount of funds in money market and sweep accounts with yields between 0.75% and 1.2%.

Interest earnings used for scholarships will be impacted by the returns of this year. While \$900,000 to \$1.0 million is budgeted annually for scholarships, estimated earnings for next year will be in the \$500,000 range. The Development Office is working with donors seeking donations that could be expended to address the anticipated shortfall.

The student loan market continues to struggle with access to cash. Most Utah banks have opted out of the student loan market choosing to make available what funds they still have to higher yield business and consumer loans. Thankfully loans have remained available to students attending Snow though most Utah credit unions and UHEAA, the Utah Higher Education Assistance Authority. Last year alone UHEAA funded \$144 million to Utah students, which represented approximately 29% of all student loans issued.

Due to the recent departure of another major lender, it is estimated UHEAA will need to originate up to 50% of Utah's projected student loan volume in the upcoming year. To accommodate this volume, a \$200 million line of credit was recently negotiated with UBS Bank, a Utah industrial loan bank. Negotiations for a long-term solution to the student loan market are underway in Washington, though concerns have been raised about President Obama's initiative to federalize all student loan processing and management.

Detailed Budget Tables



Budget tables 1-7 on the following pages are provided as a source of information about the college General Fund budget and include summary data by department for salaries (full-time),

wages (generally part-time or contract), benefits, current expenses (general operating), and travel costs. Those comparing the FY10 budget to FY09 will notice a number of changes in line items. Since last year's budget was the first published in some time, many changes, corrections, and edits were identified during the year. The elimination of one Vice President also necessitated moving the Development Office budget into President Wyatt's section.

Concluding Thoughts

As this budget report makes clear, Snow College is in a very difficult time in its history. But difficult is relative. And the College has had many more difficult years. For example, 1898 was certainly a more difficult year. The College was new and struggling for stability when, through an oversight, the church general board completely failed to appropriate any funds for the College for the upcoming year. Several faculty members left for more secure appointments. But the remaining faculty members hung on and took a cut in pay; (and their pay was partly paid in grain); three recent graduates filled in vacancies knowing their pay was uncertain; the academy's only piano was sold; and the members of the Sanpete Stake agreed to help cover costs, even though only in part. There were other very difficult years but the point is that the College has the benefit of a long history filled with challenges and the overcoming of those challenges.

Institutions, like people, go through difficult times as part of regular cycles. It is not the difficulties that define future success but how we respond to those difficulties. Through considerable effort on the part of the administration and many faculty and staff members the college has implemented its budget cuts in a manner which should result in the least amount of inconvenience to its students and should position it well for future growth.

In fact, few if any of our students will notice the College has weathered a budget cut when they return to school this fall. They will see growing enrollments, a new library under construction, enhanced services and other indicators of a growing and vibrant college.

Respectfully submitted,

Marvin L. Dodge
Vice President for Finance
and Administrative Services

TABLE 1**Summary Budget Distribution by Administrator**

FY 2009-2010 General Fund

Administrator	Salaries	Wages	Benefits	Current Expense	Travel	Total Budget
President Scott Wyatt	\$1,624,759	\$224,019	\$737,030	\$623,397	\$149,522	\$3,358,728
V.P. Rick Wheeler	7,764,559	716,839	3,305,294	1,743,790	102,857	13,633,338
V.P. Marvin Dodge	2,350,388	356,253	1,184,441	4,009,495	35,477	7,936,054
V.P. Craig Mathie	1,023,373	347,424	430,593	264,216	38,474	2,104,080
TOTAL:	\$12,763,078	\$1,644,535	\$5,657,358	\$6,640,898	\$326,330	\$27,032,200

TABLE 2**Summary Budget Distribution by College Function**

FY 09-10 (New Year) Compared to FY 08-09 (Last Year)

FY 09-10 (New Year)						
College Function	Salaries	Wages	Benefits	Current Expense	Travel	Total Budget
Instruction	\$6,974,560	\$560,519	\$2,944,749	\$1,397,094	\$82,015	\$11,958,936
Public Service	88,826	23,903	40,668	32,990	0	\$186,387
Academic Support	618,096	27,645	278,147	193,005	14,702	\$1,131,595
Library Support	171,903	128,675	82,399	153,691	6,140	\$542,808
Student Services	934,547	323,521	389,925	231,226	38,474	\$1,917,693
Athletics	345,514	92,925	150,952	39,678	60,586	\$689,656
Institutional Support	2,245,236	365,761	1,019,038	1,398,904	103,395	\$5,132,335
Oper. & Maint. of Physical Plant	1,384,396	121,586	751,480	3,194,310	21,018	\$5,472,791
TOTAL:	\$12,763,078	\$1,644,535	\$5,657,358	\$6,640,898	\$326,330	\$27,032,200

FY 08-09 (Old Year)						
College Function	Salaries	Wages	Benefits	Current Expense	Travel	Total Budget
Instruction	\$7,420,665	\$369,451	\$3,345,047	\$1,370,244	\$74,133	\$12,579,540
Public Service	88,826	7,540	40,701	24,490	0	\$161,557
Academic Support	505,992	98,312	194,949	290,349	19,142	\$1,108,744
Library Support	227,058	94,431	126,111	133,762	5,129	\$586,491
Student Services	887,766	215,041	434,899	362,128	22,122	\$1,921,957
Athletics	381,832	0	162,180	30,554	16,860	\$591,425
Institutional Support	3,033,638	218,554	1,498,593	1,298,471	127,809	\$6,177,065
Oper. & Maint. of Physical Plant	1,394,104	105,096	780,200	2,544,221	19,500	\$4,843,120
TOTAL:	\$13,939,881	\$1,108,425	\$6,582,680	\$6,054,219	\$284,695	\$27,969,900

Increase (Decrease) from 08-09	(\$1,176,802)	\$536,110	(\$925,322)	\$586,679	\$41,635	(\$937,700)
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Percent Change	-8.4%	48.4%	-14.1%	9.7%	14.6%	-3.4%
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Differences							
College Function	Salaries	Wages^(a)	Benefits	Current Expense	Travel	Total Budget	Foot-notes
Instruction	(\$446,105)	\$191,068	(\$400,299)	\$26,850	\$7,882	(\$620,604)	
Public Service	(0)	16,363	(33)	8,500	0	\$24,830	
Academic Support	112,104	(70,667)	83,197	(97,344)	(4,440)	\$22,850	(b)
Library Support	(55,155)	34,244	(43,712)	19,929	1,011	(\$43,683)	
Student Services	46,781	108,480	(44,974)	(130,902)	16,352	(\$4,264)	
Athletics	(36,317)	92,925	(11,227)	9,124	43,726	\$98,231	
Institutional Support	(788,401)	147,207	(479,555)	100,433	(24,414)	(\$1,044,730)	
Oper. & Maint. of Physical Plant	(9,708)	16,490	(28,719)	650,089	1,518	\$629,671	(c)
TOTAL:	(\$1,176,802)	\$536,110	(\$925,322)	\$586,679	\$41,635	(\$937,700)	(d)

Footnotes:

- a) The increase in wages is due largely to the creation of part-time positions in conjunction with budget cuts and the elimination of full-time positions in the Fall of 2008.
- b) Increase in salaries for Academic Support represents an exchange of part-time assistance from Institutional Support for the transfer of Cathy Beal and Anne Ford.
- c) The large increase in Operating and Maintenance of the Physical Plant represents funding set aside for the purpose of added costs for the Karen M. Huntsman Library and remodeling the old Lucy Phillips building.
- d) The Total Budget decrease of \$937,700 when compared to the \$3.7 million budget cut received from the legislature is primarily due to the backfill of one-time Federal ARRA funds, nursing funds, and increased tuition revenue.

Multiple realignments occurred in the FY10 budget as responsibilities between the President and Vice Presidents were reviewed and revised. In many departments and offices the resulting realignment disallowed a precise comparison between the college functions described in FY09 to those of FY10. Some budget categories appear to increase while others decrease. In many cases these changes are attributed more to the realignment than a budget change.

TABLE 3
Budget Detail by Program
FY 2009-2010 General Fund Only *Policy Development, Athletics, Information Technology, and Advancement* **President Scott Wyatt**

Acct #	Program	Salaries	Wages	Benefits	Current Expense	Travel	Total Budget
10200	Board of Trustees	\$0	\$0	\$0	\$ 3,963	\$ 3,037	\$7,000
10250	Office of the President	280,193	144	120,363	135,506	20,000	556,206
10650	Graduation	0	0	0	6,500	0	6,500
11020	Pres. Leadership Team	0	50,141	0	8,000	916	59,057
20210	Institutional Membership Dues	0	0	0	13,326	0	13,326
80310	Campus Coordination - Richfield	0	39,613	0	32,962	15,000	87,575
43015	Environmental Studies (GBEEC)	0	0	0	5,100	2,424	7,524
<i>Subtotal Policy and Administration:</i>		<i>\$280,193</i>	<i>\$89,898</i>	<i>\$120,363</i>	<i>\$205,357</i>	<i>\$41,377</i>	<i>\$737,187</i>
11010	Public Relations	0	0	0	5,000	973	5,973
32001	Target Mailing	0	0	0	25,000	0	25,000
32020	Enrollment Management	0	0	0	29,700	0	29,700
82035	SCR Campus Relations	0	0	0	10,000	0	10,000
32010	School Relations	238,664	17,638	121,217	106,697	8,345	492,561
82030	Marketing - Richfield	0	0	0	27,000	0	27,000
<i>Subtotal Policy and Administration:</i>		<i>\$238,664</i>	<i>\$17,638</i>	<i>\$121,217</i>	<i>\$203,397</i>	<i>\$9,318</i>	<i>\$590,234</i>
38110	OIT Helpdesk	0	0	0	6,000	843	6,843
38610	OIT Hourly	0	9,068	0	600	0	9,668
45030	OIT Network Backbone	0	0	0	3,600	0	3,600
30130	Banner Student End User Support	0	0	0	3,584	2,529	6,113
38620	OIT HETI Funds	0	0	0	5,000	0	5,000
40255	Office of Chief Information Officer	493,843	0	229,702	35,007	5,479	764,031
40275	OIT Administration	0	0	0	54,429	8,243	62,672
80330	Information System - Richfield	144,645	0	60,647	36,618	7,500	249,410
<i>Subtotal Information Technology:</i>		<i>\$638,488</i>	<i>\$9,068</i>	<i>\$290,349</i>	<i>\$144,838</i>	<i>\$24,594</i>	<i>\$1,107,337</i>
13055	Cheer/Mascot	0	3,032	0	5,400	0	8,432
13060	Activity Center	90,378	15,379	53,048	3,724	266	162,795
13015	Athletic General	182,996	58,217	63,138	0	43,460	347,812
13025	Football	29,272	0	15,019	17,094	5,901	67,286
13035	Basketball (Men)	21,981	0	11,844	8,120	5,901	47,846
13041	Basketball (Women)	20,888	0	7,903	2,670	2,529	33,990
13045	Volleyball	0	8,149	0	2,670	2,529	13,348
13050	Softball	0	8,149	0	0	0	8,149
<i>Subtotal Athletics:</i>		<i>\$345,514</i>	<i>\$92,925</i>	<i>\$150,952</i>	<i>\$39,678</i>	<i>\$60,586</i>	<i>\$689,656</i>
30190	Office of Advancement	\$49,400	\$14,491	\$18,292	\$17,327	\$2,592	\$102,103
30310	Development Office	0	0	0	0	3,327	\$3,327
30315	Director of Alumni	42,500	0	15,028	0	0	\$57,528
14010	Grants Management	0	0	0	0	1,928	1,928
30320	Gifts/Foundation	0	0	0	3,300	2,748	\$6,048
35100	Annual Giving Office	0	0	0	4,000	1,220	\$5,220
35200	Alumni Office	30,000	0	20,828	5,500	1,832	\$58,160
<i>Subtotal Development:</i>		<i>\$121,900</i>	<i>\$14,491</i>	<i>\$54,149</i>	<i>\$30,127</i>	<i>\$13,647</i>	<i>\$234,314</i>
TOTAL PRESIDENT WYATT:		\$1,624,759	\$224,019	\$737,030	\$623,397	\$149,522	\$3,358,728

TABLE 4

Budget Detail by Program

Rick Wheeler, Vice President

FY 2009-2010 GF Only

Academic Affairs, Institutional Planning, Partnerships, & Economic Development

Acct #	Program	Salaries	Wages	Benefits	Current Expense	Travel	Total Budget
24010	Humanities Division	\$5,762	\$1,881	\$4,133	\$12,788	\$4,581	\$29,145
24110	Communications-Broadcast	0	0	0	5,800	0	5,800
24120	Communication	165,406	377	88,731	3,063	0	257,577
24205	English	621,926	570	270,881	6,069	0	899,446
24221	Writing Lab	0	0	0	10,200	0	10,200
24305	English Second Language (ESL)	198,160	24,671	99,164	22,007	0	344,001
30110	ESL Recruiting	0	0	0	15,000	0	15,000
30115	ESL Recruiting Referral Fees	0	0	0	1,500	0	1,500
24410	Foreign Languages	106,650	0	54,855	1,549	843	163,897
Subtotal Humanities Division:		\$1,097,905	\$27,499	\$517,763	\$77,976	\$5,424	\$1,726,567
25010	Fine Arts Division	0	27,101	0	14,700	1,686	43,487
25103	Art	177,704	1,000	90,198	4,823	0	273,726
25105	Art Gallery	0	0	0	4,079	0	4,079
25205	Music	306,223	0	143,530	34,873	2,276	486,902
40115	Private Music Lessons	0	0	0	4,000	0	4,000
40160	Pep Band	0	0	0	6,000	0	6,000
25210	Dance	43,500	0	9,940	4,782	246	58,468
25215	Badgerette Dance Team	0	3,403	0	4,500	0	7,903
25405	Theatre	138,143	2,823	57,335	6,302	0	204,603
Subtotal Fine Arts Division:		\$665,570	\$34,327	\$301,003	\$84,059	\$4,208	\$1,089,167
20501	Natural Science Division	0	2,256	0	19,521	4,048	25,825
20511	Chemistry	204,055	4,425	109,062	9,810	0	327,352
20521	Geology	53,443	713	25,883	2,222	2,843	85,105
20532	Agriculture	65,217	1,378	29,650	1,715	916	98,876
20561	Engineering/Computer Science	170,444	713	76,603	103,614	0	351,374
20581	Biology	362,136	4,329	174,941	13,081	628	555,115
20626	Mathematics	383,195	27,456	154,943	3,719	1,043	570,357
20641	Weather Station	0	125	0	873	0	998
20661	Physics	21,342	2,342	9,436	7,835	0	40,955
38820	EMT Training	10,060	3,824	870	1,500	0	16,253
Subtotal Natural Science Division:		\$1,269,891	\$47,562	\$581,388	\$163,890	\$9,478	\$2,072,209
23361	Social Science Division	0	0	0	6,434	0	6,434
23510	Social Science	273,977	2,719	115,910	6,200	355	399,160
23401	Physical Education	268,679	59,758	118,448	7,198	637	454,720
23150	Criminal Justice	54,346	0	22,670	3,225	169	80,411
23210	Education	37,888	3,044	13,872	1,254	702	56,760
23310	Home and Family Studies	251,575	25,493	116,839	13,912	532	408,351
Subtotal Social Science Division:		\$886,466	\$91,013	\$387,740	\$38,223	\$2,395	\$1,405,836
21010	Business Division	0	0	0	8,471	526	8,997
21020	Trade/Technology Division	0	0	0	17,231	1,052	18,283
21610	Business Technology	222,204	2,052	94,652	4,292	496	323,696
81020	Business Education	179,952	31,632	76,146	14,595	2,250	304,575
29810	Computer Literacy (Info Tech)	0	0	0	12,000	0	12,000
21410	PBL/VICA/DECA	0	0	0	0	4,626	4,626
21751	Business Management	157,992	4,166	71,240	4,422	911	238,730
Subtotal Business Division:		\$560,148	\$37,850	\$242,037	\$61,011	\$9,861	\$910,907

Acct #	Program	Salaries	Wages	Benefits	Current Expense	Travel	Total Budget
81001	CTE Division	\$0	\$0	\$0	\$20,803	\$4,000	\$24,803
80361	CTE Director/Perkins Coordinator	26,839	0	10,463	0	0	37,302
39730	CTE Assistant Dir. (Bus Tech)	0	3,761	0	4,000	2,159	9,920
80410	CTE New Program Enhancement	0	0	0	48,700	0	48,700
81263	CTE Outreach	0	0	0	214,372	0	214,372
81266	CTE Wayne/Piute	0	0	0	46,000	0	46,000
80170	CTE Advisory Committee	0	0	0	1,000	0	1,000
81070	National Skill Competition	0	0	0	0	5,000	5,000
81010	Nursing/Allied Health	336,947	58,657	177,638	145,938	0	719,180
81040	Computer Information Systems	44,188	1,881	23,706	6,993	1,500	78,268
81060	Farm Ranch	68,021	0	30,352	0	6,000	104,373
81080	Cosmetology/Barbering	91,126	43,460	48,059	3,000	3,000	188,645
81090	Culinary Arts	84,918	0	38,970	4,950	750	129,588
27100	Building Construction	109,373	2,082	57,720	4,737	748	174,661
81110	Building Construction - Richfield	55,596	21,801	34,738	3,800	900	116,835
21955	Traditional Building Skills (TBSI)	79,065	0	33,225	12,311	0	124,601
81150	Diesel Mechanics	60,254	18,675	24,060	13,231	750	116,971
81160	Collision Repair	71,831	26,072	30,208	12,000	750	140,861
81170	Automotive	93,872	878	48,705	21,985	1,500	166,940
81190	Drafting	76,866	32,759	27,967	9,000	750	147,342
81210	Graphic Arts	51,175	24,006	25,350	9,000	750	110,281
81220	Machine Tool	44,180	18,885	23,704	9,200	750	96,720
81230	Welding	60,630	19,555	27,573	12,000	750	120,508
21805	Short-Term Intensive Train. (STIT)	0	9,353	0	1,500	7,389	18,242
Subtotal Continuing Technical Ed Div.		\$1,354,881	\$281,824	\$662,439	\$604,520	\$37,446	\$2,941,110
27040	Summer School	81,613	6,401	7,060	0	0	95,074
20090	Maymester	44,531	0	3,852	0	0	48,383
20070	Part-Time Instruction - Ephraim	481,333	27,775	41,635	0	0	550,743
81240	Part-Time Instruction - Richfield	31,919	0	2,761	0	0	34,680
20080	General Ed Richfield	113,620	6,268	9,828	7,342	13,203	150,261
10150	Academic Competition	0	0	0	8,200	0	8,200
24020	Convocation	0	0	0	20,000	0	20,000
24211	Honors Program	0	0	0	2,561	0	2,561
20250	University Studies	386,683	0	187,242	328,712	0	902,638
39820	Adelante Lit	0	0	0	600	0	600
Subtotal Other Instruction		\$1,139,699	\$40,444	\$252,378	\$367,415	\$13,203	\$1,813,139
20200	Office of V.P. of Academic Affairs	421,155	5,075	170,981	42,630	3,194	643,034
29030	Institutional Research	58,700	4,297	27,119	4,474	817	95,407
29710	Teaching & Technology	122,780	18,273	67,271	42,691	2,191	253,206
20030	Study Labs	0	0	0	10,000	0	10,000
20130	Faculty Professional Development	0	0	0	20,000	0	20,000
20150	Undergraduate Quality Initiative (UQI)	0	0	0	36,500	0	36,500
80380	Summer Conferences	0	0	0	0	8,500	8,500
28515	Academic Enrollment Enhancement	0	0	0	10,000	0	10,000
20120	Academic Affairs	0	0	0	5,707	0	5,707
26160	Academic Leadership Development	0	0	0	2,500	0	2,500
20220	Service Learning	0	0	0	3,000	0	3,000
20132	Planning/Accreditation	0	0	0	5,000	0	5,000
20190	Graduation Survey	0	0	0	3,000	0	3,000
21815	SBDC Match	15,461	0	12,776	7,503	0	35,740
Subtotal Academic Support		\$618,096	\$27,645	\$278,147	\$193,005	\$14,702	\$1,131,595
28010	Library	171,903	109,559	82,399	33,176	4,129	401,165
28030	LRC Collection	0	0	0	86,000	0	86,000
81280	Richfield Library	0	19,116	0	14,600	1,000	34,716
28060	Information Tech (Library)	0	0	0	19,915	1,011	20,926
Subtotal Library Services		\$171,903	\$128,675	\$82,399	\$153,691	\$6,140	\$542,808
TOTAL RICK WHEELER		\$7,764,559	\$716,839	\$3,305,294	\$1,743,790	\$102,857	\$13,633,338

TABLE 5

Budget Detail by Program
FY 2009-2010 General Fund Only

Marvin Dodge, Vice President
Finance, Administration, Facilities and Auxiliaries

Acct #	Program	Salaries	Wages	Benefits	Current Expense	Travel	Total Budget
40230	Office of V.P. Finance/Admin Serv.	\$118,880	\$0	\$49,997	\$27,148	\$843	\$196,868
41025	Business Office - Ephraim	411,656	9,504	189,789	20,910	1,793	633,652
80320	Business Office - Richfield	47,697	41,922	25,261	16,000	3,000	133,880
80315	Office of Budget Director	72,409	0	26,918	3,000	3,500	105,827
12105	Office of Human Resource	164,358	1,881	81,498	15,254	1,686	264,677
30120	Work to Learn	0	139,545	0	0	0	139,545
28620	Staff Development	0	0	0	3,600	0	3,600
40330	Copay Insurance (Dual Coverage)	0	0	0	24,000	0	24,000
43010	Office of Purchasing	97,993	7,408	41,998	9,429	433	157,261
40240	Office of Internal Auditor	53,000	0	17,498	5,000	0	75,498
40235	Institution Fund	0	27,856	0	464,119	0	491,975
43510	Receiving	0	0	0	3,000	0	3,000
40245	Liability Insurance (Risk Mgmt)	0	0	0	47,113	0	47,113
40340	Fire Insurance (Risk Mgmt)	0	0	0	96,053	0	96,053
40290	Motor Pool	0	0	0	15,000	0	15,000
41030	Credit Card Fees	0	0	0	7,000	0	7,000
41810	Finance/HR End User Support	0	5,265	0	20,000	3,204	28,469
41840	TouchNet & Clean Addr Maint.	0	0	0	9,600	0	9,600
80370	Staff Development (Assoc)	0	0	0	3,500	0	3,500
40185	Insurance Fee (Risk Mgmt.)	0	0	0	17,505	0	17,505
40215	President's Residence	0	0	0	4,501	0	4,501
45010	A-V Equipment Service	0	1,287	0	3,453	0	4,740
Subtotal Business, Budget, & Admin Offices:		\$965,992	\$234,667	\$432,960	\$815,185	\$14,459	\$2,463,263
44160	Office of Dir Physical Plant - Ephraim	101,476	0	48,621	0	0	150,097
44020	Custodial Services - Ephraim	258,184	52,029	140,952	75,097	0	526,262
44030	Building Maintenance - Ephraim	304,355	0	167,615	136,062	0	608,031
44040	Grounds Maintenance - Ephraim	103,768	35,661	54,227	34,582	0	228,238
44050	Heat - Ephraim	58,113	0	37,758	890,284	0	986,155
44060	Power - Ephraim	0	0	0	585,009	0	585,009
40360	Water & Sewer - Ephraim	0	0	0	72,000	0	72,000
45020	Telephone Service - Ephraim	45,016	0	21,165	6,700	0	72,881
40285	Telephone Base	0	15,042	0	14,500	1,265	30,807
20512	Hazardous Waste	0	0	0	3,000	0	3,000
40345	Health Safety	0	0	0	2,529	0	2,529
44150	Fire/Safety	0	0	0	10,056	0	10,056
43520	Central Furnishings	0	0	0	7,500	0	7,500
44010	Video Production	0	0	0	1,750	253	2,003
40365	Renovation and Repairs	0	0	0	874,365	0	874,365
Subtotal Facilities and Auxiliaries:		\$870,912	\$102,732	\$470,337	\$2,713,434	\$1,518	\$4,158,933
83010	Office of Dir Physical Plant - Richfield	64,941	0	29,581	30,500	2,500	127,522
83020	Custodial Services - Richfield	167,687	11,495	101,757	15,500	500	296,939
81273	Sevier Valley Center - Custodial	0	0	0	7,500	0	7,500
83040	Building Maintenance - Richfield	38,633	3,139	22,991	21,835	500	87,098
81274	Sevier Valley Center - Maintenance	33,401	0	21,680	7,500	0	62,581
83030	Grounds Maintenance - Richfield	38,452	4,220	19,520	18,900	1,000	82,092
83050	Heat - Richfield	0	0	0	45,000	0	45,000
83060	Power - Richfield	0	0	0	105,000	0	105,000
83070	Water & Sewer - Richfield	0	0	0	15,000	0	15,000
80340	Telephone Service - Richfield	0	0	0	21,000	0	21,000
Subtotal Richfield Physical Plant:		\$343,114	\$18,854	\$195,529	\$287,735	\$4,500	\$849,732

Acct #	Program	Salaries	Wages	Benefits	Current Expense	Travel	Total Budget
81270	Sevier Valley Center - O&M	170,370	0	85,614	28,141	15,000	299,126
81271	Sevier Valley Center - Heat	0	0	0	50,000	0	50,000
81272	Sevier Valley Center - Power	0	0	0	115,000	0	115,000
<i>Subtotal Sevier Valley Center:</i>		<i>\$170,370</i>	<i>\$0</i>	<i>\$85,614</i>	<i>\$193,141</i>	<i>\$15,000</i>	<i>\$464,126</i>
TOTAL MARVIN DODGE:		\$2,350,388	\$356,253	\$1,184,441	\$4,009,495	\$35,477	\$7,936,054

TABLE 6

**Budget Detail by Program
FY 2009-2010 General Fund Only**

**Craig Mathie, Vice President
Student Success and Services**

Acct #	Program	Salaries	Wages	Benefits	Current Expense	Travel	Total Budget
82055	Office of V.P. for Student Success	\$128,928	\$8,974	\$43,671	\$45,491	\$8,000	\$235,065
34010	Student Leadership Director	42,630	37,915	15,059	12,000	1,500	109,104
28540	Student Success Center	371,350	48,132	166,901	20,684	7,000	614,067
82025	Richfield Student Success	0	12,963	0	4,000	2,300	19,263
28560	Career Development	0	6,519	0	2,700	700	9,919
27060	Registrars Office - Ephraim	72,944	38,028	37,176	18,569	1,542	168,258
82050	Registration - Richfield	48,795	0	21,365	0	0	70,160
34014	Student Admin Services - Ephraim	0	20,808	0	29,415	2,000	52,223
82010	Student Life - Richfield	19,873	0	9,939	800	200	30,812
34710	Wellness Center	54,029	13,372	22,596	24,857	2,107	116,961
32201	Financial Aid	85,339	34,768	47,164	10,989	2,239	180,499
34620	Police & Watchman	88,826	23,903	40,668	22,490	0	175,887
40320	City Police Contract	0	0	0	10,500	0	10,500
12020	Testing Center - Ephraim	0	31,213	0	4,000	96	35,309
82020	Testing Center - Richfield	30,563	15,745	17,544	750	150	64,751
20050	Start Smart	24,055	0	2,081	22,000	0	48,135
26090	Coop Education	4,600	0	1,981	600	440	7,621
26100	Alternate Coop Education	7,000	0	606	600	400	8,606
26140	Continuing Ed - Ephraim	29,968	27,163	2,592	2,500	7,300	69,523
28510	College Survival	14,472	0	1,252	1,000	0	16,724
28570	Articulation	0	0	0	500	1,000	1,500
34810	Americans w/ Disabilities Act	0	8,775	0	6,651	0	15,426
40170	Work Study Match	0	6,110	0	0	0	6,110
40175	Catalogs	0	0	0	10,000	0	10,000
34030	Mail Service	0	0	0	7,820	0	7,820
82056	Multicultural Center	0	13,038	0	5,300	1,500	19,838
TOTAL CRAIG MATHIE:		\$1,023,373	\$347,424	\$430,593	\$264,216	\$38,474	\$2,104,080

TABLE 7

**Budget Detail by Program
FY 2009-2010 General Fund Only**

**SNOW COLLEGE
GRAND TOTAL GENERAL FUND BUDGET**

	Salaries	Wages	Benefits	Current Expense	Travel	Total Budget
SNOW COLLEGE GRAND TOTAL (GF):	\$12,763,078	\$1,644,535	\$5,657,358	\$6,640,898	\$326,330	\$27,032,200
	47.2%	6.1%	20.9%	24.6%	1.2%	100.0%
	74.2% Personnel Expense					