

March 2000

## COMPARISON OF ESTIMATED AND ACTUAL EXPENDITURES, REVENUES, AND ENROLLMENTS AT THE INSTITUTIONS OF HIGHER EDUCATION FOR THE PERIOD JULY 1, 1999, THROUGH DECEMBER 31, 1999

This memorandum provides information on estimated and actual expenditures, revenues, and enrollments at the institutions of higher education for the period July 1, 1999, through December 31, 1999. Higher education institutions included in this memorandum are:

- Bismarck State College
- Lake Region State College
- Williston State College
- University of North Dakota
- University of North Dakota School of Medicine and Health Sciences
- North Dakota State University
- State College of Science
- Dickinson State University
- Mayville State University
- Minot State University
- Valley City State University
- Minot State University - Bottineau
- Forest Service

The significant variances for each institution are explained below.

### BISMARCK STATE COLLEGE

#### Major Improvements

Bismarck State College reported major improvement expenditures of \$93,675, \$39,325 less than estimated major improvement expenditures of \$133,000. Actual expenditures were less than estimated due to the delay in payment of special assessment taxes until after the end of 1999.

#### Income

Bismarck State College reported total income of \$2,012,394, \$125,562 more than estimated income of \$1,886,832. Actual income was more than projected due primarily to student enrollment being more than projected.

### LAKE REGION STATE COLLEGE

#### Income

Lake Region State College reported total income of \$497,986, \$67,421 more than estimated income of \$430,565. Actual income was more than estimated because student enrollment was more than projected.

Although there was only a 1.9 percent increase in headcount enrollment, there was a 5.3 percent increase in FTE enrollment.

### WILLISTON STATE COLLEGE

#### Major Improvements

Williston State College reported major improvement expenditures of \$20,801, \$19,199 less than the estimated amount of \$40,000. Actual expenditures were less than estimated primarily due to payments being made later than anticipated.

#### Income

Williston State College reported total income of \$592,623, \$16,875 less than the estimated income of \$609,498. Actual income was less than estimated due primarily to student enrollment being less than projected.

### UNIVERSITY OF NORTH DAKOTA

#### Major Improvements

The University of North Dakota reported major improvement expenditures of \$237,901, \$1,112,917 less than estimated major improvement expenditures of \$1,350,818. Actual expenditures were less than estimated due to less plant improvement projects completed than estimated and because of delays with architectural and engineering firms.

#### Income

The University of North Dakota reported total income of \$13,272,788, \$959,377 more than estimated income of \$12,313,411. Actual income was more than estimated primarily due to student enrollment being more than projected. Although headcount enrollment was only 190 students more than estimated, the number of FTE students was 465 more than estimated.

### UNIVERSITY OF NORTH DAKOTA SCHOOL OF MEDICINE AND HEALTH SCIENCES

#### Income

The University of North Dakota School of Medicine and Health Sciences reported total income of \$1,967,939, \$658,500 less than estimated income of \$2,626,439. Actual income was less than projected primarily due to a timing difference in the receipt of the personal property tax replacement payment.

## **NORTH DAKOTA STATE UNIVERSITY**

### **Major Improvements**

North Dakota State University reported major improvement expenditures of \$969,875, \$2,158,213 less than estimated major improvement expenditures of \$3,128,088. Actual expenditures were less than estimated due to the timing of expenditures.

### **Income**

North Dakota State University reported total income of \$12,626,358, \$255,634 more than estimated income of \$12,370,724. Actual income was more than projected not only because of an increase in the amount of local Skills Training Center funds received but also because of an increase in student fees collected. The increase in student fees is not reflected in headcount enrollment due to the fact no original estimate for headcount enrollment was made for the time period.

## **STATE COLLEGE OF SCIENCE**

Due to delay in preparing estimates for the first six months of the biennium until after actual amounts were available, the State College of Science reported no major variances between estimated and actual figures for expenditures, income, or enrollment.

## **DICKINSON STATE UNIVERSITY**

### **Major Improvements**

Dickinson State University reported major improvement expenditures of \$101,301, \$52,699 less than estimated major improvement expenditures of \$154,000. Actual expenditures were less than estimated due to payments relating to projects being made later than anticipated.

### **Income**

Dickinson State University reported total income of \$1,698,962, \$162,362 more than estimated income of \$1,536,600. Actual income was more than estimated primarily due to student enrollment being more than projected.

## **MAYVILLE STATE COLLEGE**

### **Major Improvements**

Mayville State College reported major improvement expenditures of \$293,470, \$43,470 more than estimated major improvement expenditures of \$250,000. Actual expenditures were more than estimated due to the steamline project being completed before anticipated.

### **Income**

Mayville State College reported total income of \$630,321, \$84,183 less than estimated income of \$714,504. The decrease results not only from the delay in the receipt of Land Department payments but also from the enrollment numbers consisting of fewer full-time students and more part-time students.

## **MINOT STATE UNIVERSITY**

### **Major Improvements**

Minot State University reported major improvement expenditures of \$12,018, \$179,982 less than estimated major improvement expenditures of \$192,000. Actual expenditures were less than estimated due to projects being scheduled later than originally expected.

### **Income**

Minot State University reported total income of \$3,289,276, \$343,011 more than estimated income of \$2,946,265. Actual income was more than estimated due to student enrollment being more than projected.

## **VALLEY CITY STATE UNIVERSITY**

### **Operating Expenditures**

Valley City State University reported operating expenditures of \$3,605,458, \$23,752 less than estimated operating expenditures of \$3,629,210. Actual expenditures were less than estimated primarily due to position vacancies and turnover.

## **MINOT STATE UNIVERSITY - BOTTINEAU**

### **Income**

Minot State University - Bottineau reported total income of \$404,650, \$38,777 more than estimated income of \$365,873. Actual income was more than estimated primarily resulting from enrollment being more than projected.

## **FOREST SERVICE**

### **Operating Expenditures**

The Forest Service reported operating expenditures of \$518,641, \$81,305 less than the estimated amount of \$599,946. Actual operating expenditures were less than estimated not only because the salaries and wages estimate includes a portion of the cost of temporary employees who will be employed in the spring, but also because the payments associated with the Centennial Trees were less than estimated due to limited cash balance.

### **Income**

The Forest Service reported total income of \$319,080, \$191,664 more than estimated income of \$127,416. Actual income was more than estimated due to the timing of collections from tree sales during the spring and summer of 1999. The Forest Service anticipated collecting the majority of this revenue prior to July 1.

## **SUMMARY**

Expenditures at the institutions of higher education for the period July 1, 1999, through December 31, 1999, totaled \$113,731,883, \$4,721,181 (four percent) less than estimated expenditures of

\$118,453,064. Income for the six-month period totaled \$40,129,124, \$1,381,697 (3.6 percent) more than estimated income of \$38,747,427.

**INSTITUTIONS OF HIGHER EDUCATION  
COMPARISON OF ESTIMATED AND ACTUAL EXPENDITURES, REVENUES, AND ENROLLMENTS  
FOR THE PERIOD JULY 1, 1999, THROUGH DECEMBER 31, 1999**

Institution	Operating Expenditures	Major Improvements	Total Expenditures	Income	Possible State General Fund Fiscal Impact	Headcount Enrollment
<b>Bismarck State College</b>						
Estimated	\$4,900,493	\$133,000	\$5,033,493	\$1,886,832		2,610
Actual	4,872,365	93,675	4,966,040	2,012,394		2,741
Variance	\$28,128	\$39,325	\$67,453	\$125,562	<b>\$193,015</b>	131
Percentage variance	0.6%	29.6%	1.3%	6.7%		5.0%
<b>Lake Region State College</b>						
Estimated	\$1,575,026	\$48,900	\$1,623,926	\$430,565		790
Actual	1,544,506	45,221	1,589,727	497,986		805
Variance	\$30,520	\$3,679	\$34,199	\$67,421	<b>\$101,620</b>	15
Percentage variance	1.9%	7.5%	2.1%	15.7%		1.9%
<b>Williston State College</b>						
Estimated	\$1,877,223	\$40,000	\$1,917,223	\$609,498		750
Actual	1,882,886	20,801	1,903,687	592,623		714
Variance	(\$5,663)	\$19,199	\$13,536	(\$16,875)	<b>(\$3,339)</b>	(36)
Percentage variance	(0.3%)	48.0%	0.7%	(2.8%)		(4.8%)
<b>University of North Dakota</b>						
Estimated	\$34,714,933	\$1,350,818	\$36,065,751	\$12,313,411		10,171
Actual	33,772,655	237,901	34,010,556	13,272,788		10,361
Variance	\$942,278	\$1,112,917	\$2,055,195	\$959,377	<b>\$3,014,572</b>	190
Percentage variance	2.7%	82.4%	5.7%	7.8%		1.9%
<b>UND School of Medicine and Health Sciences</b>						
Estimated	\$9,994,798	\$0	\$9,994,798	\$2,626,439		229
Actual	9,904,348	0	9,904,348	1,967,939		229
Variance	\$90,450	\$0	\$90,450	(\$658,500)	<b>(\$568,050)</b>	0
Percentage variance	0.9%	N/A	0.9%	(25.1%)		0.0%
<b>North Dakota State University</b>						
Estimated	\$29,215,435	\$3,128,088	\$32,343,523	\$12,370,724		9,638
Actual	29,369,933	969,875	30,339,808	12,626,358		9,638
Variance	(\$154,498)	\$2,158,213	\$2,003,715	\$255,634	<b>\$2,259,349</b>	0
Percentage variance	(0.5%)	69.0%	6.2%	2.1%		0.0%

Institution	Operating Expenditures	Major Improvements	Total Expenditures	Income	Possible State General Fund Fiscal Impact	Headcount Enrollment
<b>State College of Science</b>						
Estimated	\$8,219,600	\$388,400	\$8,608,000	\$1,989,300		2,345
Actual	8,208,174	388,392	8,596,566	1,989,260		2,345
Variance	\$11,426	\$8	\$11,434	(\$40)	<b>\$11,394</b>	0
Percentage variance	0.1%	0.0%	0.1%	(0.0%)		0.0%
<b>Dickinson State University</b>						
Estimated	\$5,004,673	\$154,000	\$5,158,673	\$1,536,600		1,800
Actual	4,801,843	101,301	4,903,144	1,698,962		1,867
Variance	\$202,830	\$52,699	\$255,529	\$162,362	<b>\$417,891</b>	67
Percentage variance	4.1%	34.2%	5.0%	10.6%		3.7%
<b>Mayville State University</b>						
Estimated	\$2,750,795	\$250,000	\$3,000,795	\$714,504		705
Actual	2,628,276	293,470	2,921,746	630,321		851
Variance	\$122,519	(\$43,470)	\$79,049	(\$84,183)	<b>(\$5,134)</b>	146
Percentage variance	4.5%	(17.4%)	2.6%	(11.8%)		20.7%
<b>Minot State University</b>						
Estimated	\$8,784,594	\$192,000	\$8,976,594	\$2,946,265		3,010
Actual	8,963,295	12,018	8,975,313	3,289,276		3,155
Variance	(\$178,701)	\$179,982	\$1,281	\$343,011	<b>\$344,292</b>	145
Percentage variance	(2.0%)	93.7%	0.0%	11.6%		4.8%
<b>Valley City State University</b>						
Estimated	\$3,629,210	\$130,000	\$3,759,210	\$830,000		1,075
Actual	3,605,458	125,254	3,730,712	827,487		1,077
Variance	\$23,752	\$4,746	\$28,498	(\$2,513)	<b>\$25,985</b>	2
Percentage variance	0.7%	3.7%	0.8%	(0.3%)		0.2%
<b>MiSU-Bottineau</b>						
Estimated	\$1,311,151	\$41,981	\$1,353,132	\$365,873		450
Actual	1,305,990	43,093	1,349,083	404,650		508
Variance	\$5,161	(\$1,112)	\$4,049	\$38,777	<b>\$42,826</b>	58
Percentage variance	0.4%	(2.6%)	0.3%	10.6%		12.9%

Institution	Operating Expenditures	Major Improvements	Total Expenditures	Income	Possible State General Fund Fiscal Impact	Headcount Enrollment
<b>Forest Service</b>						
Estimated	\$599,946	\$18,000	\$617,946	\$127,416		
Actual	518,641	22,512	541,153	319,080		
Variance	\$81,305	(\$4,512)	\$76,793	\$191,664	\$268,457	
Percentage variance	13.6%	(25.1%)	12.4%	150.4%		
<b>Total All Institutions</b>						
Estimated	\$112,577,877	\$5,875,187	\$118,453,064	\$38,747,427		33,573
Actual	111,378,370	2,353,513	113,731,883	40,129,124		34,291
Variance	\$1,199,507	\$3,521,674	\$4,721,181	\$1,381,697	\$6,102,878	718
Percentage variance	1.1%	59.9%	4.0%	3.6%		2.1%