

September 2000

## COMPARISON OF ESTIMATED AND ACTUAL EXPENDITURES, REVENUES, AND ENROLLMENTS AT THE INSTITUTIONS OF HIGHER EDUCATION FOR THE PERIOD JULY 1, 1999, THROUGH JUNE 30, 2000

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 June 30, 2000. 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 \$399,238, \$107,262 less than estimated major improvement expenditures of \$506,500. Actual expenditures were less than estimated due to a delay in the Student Union renovation project and a later start to smaller improvement projects on campus.

#### Income

Bismarck State College reported total income of \$4,238,232, \$290,960 more than estimated income of \$3,947,272. Actual income was more than projected due primarily to student enrollment being more than projected for the 1999-2000 academic year.

### LAKE REGION STATE COLLEGE

#### Major Improvements

Lake Region State College reported major improvement expenditures of \$257,994, \$771,450 less than estimated major improvement expenditures of \$1,029,444. Actual expenditures were less than estimated due to a delay in the auditorium renovation

project which caused major improvement expenditures to be made later than anticipated.

#### Income

Lake Region State College reported total income of \$946,067, \$363,962 less than estimated income of \$1,310,029. Actual income was less than estimated primarily due to a timing difference in the receipt of foundation funds raised for the auditorium renovation project. Lake Region State College expects to receive the foundation funds during the second year of the biennium as the auditorium renovation project expenditures are incurred.

### WILLISTON STATE COLLEGE

#### Income

Williston State College reported total income of \$1,191,319, \$18,004 more than the estimated income of \$1,173,315. Although headcount enrollment for the spring 2000 semester was less than projected, actual income was more than estimated due to a larger portion of student fees being generated from nonresident students.

### UNIVERSITY OF NORTH DAKOTA

#### Major Improvements

The University of North Dakota reported major improvement expenditures of \$3,520,827, \$3,313,154 less than estimated major improvement expenditures of \$6,833,981. Actual expenditures were less than estimated due to major improvement projects being completed at a slower pace than anticipated.

#### Income

The University of North Dakota reported total income of \$29,363,317, \$2,626,648 less than estimated income of \$31,989,965. Actual income was less than estimated primarily due to a timing difference in the receipt of funding for the Barnes and Noble bookstore project.

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

There are no major variances between estimated and actual figures for expenditures, income, or enrollment.

## **NORTH DAKOTA STATE UNIVERSITY**

### **Major Improvements**

North Dakota State University reported major improvement expenditures of \$2,591,511, \$3,792,342 less than estimated major improvement expenditures of \$6,383,853. Actual expenditures were less than estimated due to delays in the starting of the animal research facility, health and wellness center, and Sudro Hall renovation projects.

## **STATE COLLEGE OF SCIENCE**

### **Major Improvements**

The State College of Science reported major improvement expenditures of \$1,225,252, \$98,252 more than estimated major improvement expenditures of \$1,127,000. Actual expenditures were more than estimated due to roof replacement projects being completed earlier than anticipated.

### **Income**

The State College of Science reported total income of \$4,191,049, \$33,186 less than estimated income of \$4,224,235. Although headcount enrollment for the spring 2000 semester was 53 more than estimated, actual income was less than estimated due to FTE enrollment being less than estimated.

## **DICKINSON STATE UNIVERSITY**

### **Income**

Dickinson State University reported total income of \$3,279,446, \$235,724 more than estimated income of \$3,043,722. Actual income was more than estimated primarily due to student enrollment being more than estimated. Although headcount enrollment for the spring 2000 semester was two less than estimated, headcount enrollment for the fall 1999 semester was 67 more than estimated.

## **MAYVILLE STATE UNIVERSITY**

### **Major Improvements**

Mayville State University reported major improvement expenditures of \$351,657, \$398,343 less than estimated major improvement expenditures of \$750,000. Actual expenditures were less than estimated due to a delay in the boiler replacement project causing payments to be made later than anticipated.

### **Income**

Mayville State University reported total income of \$1,384,713, \$44,298 less than estimated income of \$1,429,011. Actual income was less than estimated

primarily due to student enrollment being less than estimated. Although the headcount enrollment for the spring 2000 semester was 40 more than estimated, there were fewer full-time students and more part-time students.

## **MINOT STATE UNIVERSITY**

### **Income**

Minot State University reported total income of \$6,321,166, \$451,832 more than estimated income of \$5,869,334. Actual income was more than estimated due to student enrollment being more than projected. Although the headcount enrollment for the spring 2000 semester was 38 less than estimated, headcount enrollment for the fall 1999 semester was 145 more than estimated.

## **VALLEY CITY STATE UNIVERSITY**

### **Major Improvements**

Valley City State University reported major improvement expenditures of \$182,018, \$347,982 less than estimated major improvement expenditures of \$530,000. Actual expenditures were less than estimated due to the sprinkler and exit upgrade project being started later than originally projected.

## **MINOT STATE UNIVERSITY - BOTTINEAU**

### **Major Improvements**

Minot State University - Bottineau reported major improvement expenditures of \$123,249, \$55,186 more than estimated major improvement expenditures of \$68,063. Actual expenditures were more than estimated due to payments relating to improvement projects being made earlier than anticipated.

### **Income**

Minot State University - Bottineau reported total income of \$772,259, \$94,336 more than estimated income of \$677,923. Actual income was more than estimated primarily due to student enrollment being more than projected.

## **FOREST SERVICE**

### **Income**

The Forest Service reported total income of \$796,276, \$276,192 more than estimated income of \$520,084. Actual income was more than estimated due to funding for grants to centennial trees being more than anticipated.

## **SUMMARY**

Expenditures at the institutions of higher education for the period July 1, 1999, through June 30, 2000, totaled \$236,802,424, \$12,263,921 (five percent) less than estimated expenditures of \$249,066,345. Income

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**September 2000**

for the 12-month period totaled \$83,536,071, \$2,224,537 (2.6 percent) less than estimated income of \$85,760,608.

**INSTITUTIONS OF HIGHER EDUCATION  
COMPARISON OF ESTIMATED AND ACTUAL EXPENDITURES, REVENUES, AND ENROLLMENTS  
FOR THE PERIOD JULY 1, 1999, THROUGH JUNE 30, 2000**

| Institution                       | Operating<br>Expenditures | Major<br>Improvements | Total<br>Expenditures | Income            | Possible State<br>General Fund<br>Fiscal Impact | Spring 2000<br>Headcount<br>Enrollment |
|-----------------------------------|---------------------------|-----------------------|-----------------------|-------------------|---|--|
| <b>Bismarck State College</b>     |                           |                       |                       |                   |   |  |
| Estimated                         | \$11,228,397              | \$506,500             | \$11,734,897          | \$3,947,272       |   | 2,610                                  |
| Actual                            | <u>11,204,152</u>         | <u>399,238</u>        | <u>11,603,390</u>     | <u>4,238,232</u>  |   | <u>2,640</u>                           |
| Variance                          | \$24,245                  | \$107,262             | \$131,507             | \$290,960         | <b>\$422,467</b>                                | 30                                     |
| Percentage variance               | 0.2%                      | 21.2%                 | 1.1%                  | 7.4%              |   | 1.1%                                   |
| <b>Lake Region State College</b>  |                           |                       |                       |                   |   |  |
| Estimated                         | \$3,038,945               | \$1,029,444           | \$4,068,389           | \$1,310,029       |   | 790                                    |
| Actual                            | <u>3,004,286</u>          | <u>257,994</u>        | <u>3,262,280</u>      | <u>946,067</u>    |   | <u>727</u>                             |
| Variance                          | \$34,659                  | \$771,450             | \$806,109             | (\$363,962)       | <b>\$442,147</b>                                | (63)                                   |
| Percentage variance               | 1.1%                      | 74.9%                 | 19.8%                 | (27.8%)           |   | (8.0%)                                 |
| <b>Williston State College</b>    |                           |                       |                       |                   |   |  |
| Estimated                         | \$3,716,576               | \$50,000              | \$3,766,576           | \$1,173,315       |   | 750                                    |
| Actual                            | <u>3,737,879</u>          | <u>47,637</u>         | <u>3,785,516</u>      | <u>1,191,319</u>  |   | <u>705</u>                             |
| Variance                          | (\$21,303)                | \$2,363               | (\$18,940)            | \$18,004          | <b>(\$936)</b>                                  | (45)                                   |
| Percentage variance               | (0.6%)                    | 4.7%                  | (0.5%)                | (1.5%)            |   | (6.0%)                                 |
| <b>University of North Dakota</b> |                           |                       |                       |                   |   |  |
| Estimated                         | \$72,595,098              | \$6,833,981           | \$79,429,079          | \$31,989,965      |   | 9,520                                  |
| Actual                            | <u>70,602,122</u>         | <u>3,520,827</u>      | <u>74,122,949</u>     | <u>29,363,317</u> |   | <u>9,835</u>                           |
| Variance                          | \$1,992,976               | \$3,313,154           | \$5,306,130           | (\$2,626,648)     | <b>\$2,679,482</b>                              | 315                                    |
| Percentage variance               | 2.7%                      | 48.5%                 | 6.7%                  | (8.2%)            |   | 3.3%                                   |

**UND School of Medicine and Health Sciences**

|                     |                   |          |                   |                  |                  |            |
|---------------------|-------------------|----------|-------------------|------------------|------------------|------------|
| Estimated           | \$20,048,860      | \$0      | \$20,048,860      | \$4,986,304      |                  | 228        |
| Actual              | <u>19,713,942</u> | <u>0</u> | <u>19,713,942</u> | <u>4,986,303</u> |                  | <u>226</u> |
| Variance            | \$334,918         | \$0      | \$334,918         | (\$1)            | <b>\$334,917</b> | (2)        |
| Percentage variance | 1.7%              | N/A      | 1.7%              | (0.0%)           |                  | (0.9%)     |

**North Dakota State University**

|                     |                   |                  |                   |                   |                    |              |
|---------------------|-------------------|------------------|-------------------|-------------------|--------------------|--------------|
| Estimated           | \$59,339,270      | \$6,383,853      | \$65,723,123      | \$24,676,947      |                    | 8,993        |
| Actual              | <u>59,423,032</u> | <u>2,591,511</u> | <u>62,014,543</u> | <u>24,215,482</u> |                    | <u>9,033</u> |
| Variance            | (\$83,762)        | \$3,792,342      | \$3,708,580       | (\$461,465)       | <b>\$3,247,115</b> | 40           |
| Percentage variance | (0.1%)            | 59.4%            | 5.6%              | (1.9%)            |                    | 0.4%         |

**State College of Science**

|                     |                   |                  |                   |                  |                 |              |
|---------------------|-------------------|------------------|-------------------|------------------|-----------------|--------------|
| Estimated           | \$15,882,911      | \$1,127,000      | \$17,009,911      | \$4,224,235      |                 | 2,200        |
| Actual              | <u>15,674,151</u> | <u>1,225,252</u> | <u>16,899,403</u> | <u>4,191,049</u> |                 | <u>2,253</u> |
| Variance            | \$208,760         | (\$98,252)       | \$110,508         | (\$33,186)       | <b>\$77,322</b> | 53           |
| Percentage variance | 1.3%              | (8.7%)           | 0.6%              | (0.8%)           |                 | 2.4%         |

**Dickinson State University**

|                     |                  |                |                  |                  |                  |              |
|---------------------|------------------|----------------|------------------|------------------|------------------|--------------|
| Estimated           | \$9,809,350      | \$204,000      | \$10,013,350     | \$3,043,722      |                  | 1,638        |
| Actual              | <u>9,577,845</u> | <u>163,166</u> | <u>9,741,011</u> | <u>3,279,446</u> |                  | <u>1,636</u> |
| Variance            | \$231,505        | \$40,834       | \$272,339        | \$235,724        | <b>\$508,063</b> | (2)          |
| Percentage variance | 2.4%             | 20.0%          | 2.7%             | 7.7%             |                  | (0.1%)       |

**Mayville State University**

|                     |                  |                |                  |                  |                  |            |
|---------------------|------------------|----------------|------------------|------------------|------------------|------------|
| Estimated           | \$5,452,591      | \$750,000      | \$6,202,591      | \$1,429,011      |                  | 663        |
| Actual              | <u>5,327,430</u> | <u>351,657</u> | <u>5,679,087</u> | <u>1,384,713</u> |                  | <u>703</u> |
| Variance            | \$125,161        | \$398,343      | \$523,504        | (\$44,298)       | <b>\$479,206</b> | 40         |
| Percentage variance | 2.3%             | 53.1%          | 8.4%             | (3.1%)           |                  | 6.0%       |

|                                     |                    |                  |                    |                   |                     |               |
|-------------------------------------|--------------------|------------------|--------------------|-------------------|---------------------|---------------|
| <b>Minot State University</b>       |                    |                  |                    |                   |                     |               |
| Estimated                           | \$18,579,777       | \$480,000        | \$19,059,777       | \$5,869,334       |                     | 2,866         |
| Actual                              | <u>18,162,178</u>  | <u>346,083</u>   | <u>18,508,261</u>  | <u>6,321,166</u>  |                     | <u>2,828</u>  |
| Variance                            | \$417,599          | \$133,917        | \$551,516          | \$451,832         | <b>\$1,003,348</b>  | (38)          |
| Percentage variance                 | 2.2%               | 27.9%            | 2.9%               | 7.7%              |                     | (1.3%)        |
| <b>Valley City State University</b> |                    |                  |                    |                   |                     |               |
| Estimated                           | \$7,383,497        | \$530,000        | \$7,913,497        | \$1,912,467       |                     | 1,015         |
| Actual                              | <u>7,183,870</u>   | <u>182,018</u>   | <u>7,365,888</u>   | <u>1,850,442</u>  |                     | <u>1,023</u>  |
| Variance                            | \$199,627          | \$347,982        | \$547,609          | (\$62,025)        | <b>\$485,584</b>    | 8             |
| Percentage variance                 | 2.7%               | 65.7%            | 6.9%               | (3.2%)            |                     | 0.8%          |
| <b>MSU-Bottineau</b>                |                    |                  |                    |                   |                     |               |
| Estimated                           | \$2,694,922        | \$68,063         | \$2,762,985        | \$677,923         |                     | 420           |
| Actual                              | <u>2,693,206</u>   | <u>123,249</u>   | <u>2,816,455</u>   | <u>772,259</u>    |                     | <u>469</u>    |
| Variance                            | \$1,716            | (\$55,186)       | (\$53,470)         | \$94,336          | <b>\$40,866</b>     | 49            |
| Percentage variance                 | 0.1%               | (81.1%)          | (1.9%)             | 13.9%             |                     | 11.7%         |
| <b>Forest Service</b>               |                    |                  |                    |                   |                     |               |
| Estimated                           | \$1,274,830        | \$58,480         | \$1,333,310        | \$520,084         |                     |               |
| Actual                              | <u>1,243,252</u>   | <u>46,447</u>    | <u>1,289,699</u>   | <u>796,276</u>    |                     |               |
| Variance                            | \$31,578           | \$12,033         | \$43,611           | \$276,192         | <b>\$319,803</b>    |               |
| Percentage variance                 | 2.5%               | 20.6%            | 3.3%               | 53.1%             |                     |               |
| <b>TOTAL ALL INSTITUTIONS</b>       |                    |                  |                    |                   |                     |               |
| Estimated                           | \$231,045,024      | \$18,021,321     | \$249,066,345      | \$85,760,608      |                     | 31,693        |
| Actual                              | <u>227,547,345</u> | <u>9,255,079</u> | <u>236,802,424</u> | <u>83,536,071</u> |                     | <u>32,078</u> |
| Variance                            | \$3,497,679        | \$8,766,242      | \$12,263,921       | (\$2,224,537)     | <b>\$10,039,384</b> | 385           |
| Percentage variance                 | 1.5%               | 48.6%            | 4.9%               | (2.6%)            |                     | 1.2%          |