



**UNIVERSITY OF GUAM
UNIBETSEDÂT GUÅHAN
Board of Regents**

Resolution No. 23-32

**RELATIVE TO APPROVING THE FY2024
NON-APPROPRIATED FUND (NAF) BUDGETS**

WHEREAS, the University of Guam (UOG) is the primary U.S. Land Grant and Sea Grant institution accredited by the Western Association of Schools and Colleges Senior College and University Commission serving the post-secondary needs of the people of Guam and the Western Pacific region;

WHEREAS, the UOG Board of Regents (BOR) is responsible for annually approving and adopting budgets and strategic plans for non-appropriated funds (NAF) that derive their revenues from self-generated funds, indirect costs, tuition revenue sharing, and fees that meet the following guidelines: accounts that spend or plan to spend \$25,000 or more annually and accounts with salary expenses, even if the total annual expenditure level falls below \$25,000;

WHEREAS, the University's NAF budgets are an important source of University-generated funding for the operational needs of the academic, student services and administrative departments in performance of the University mission and that the budgets focus upon the highest priorities of the academic and business plan objectives;

WHEREAS, the BOR received recommendations on areas of resource needs and opportunities of non-appropriated funds from the University Planning and Budget Advisory Committee (UPBAC) with representation from the Faculty Senate, Deans' Council, Administrative Council, Faculty Union, Staff Council, and Student Government Association;

WHEREAS, the UPBAC has recommended for an exemption to Resolution 08-41 and allow for FY2023 unrestricted non-appropriated fund balances to be carried forward at 50% due to government appropriation reductions;

WHEREAS, based upon an assessment of the priority needs of the University and the recommendations of the UPBAC and the Administration, the President recommends the attached FY2024 NAF Budgets for BOR approval; and

WHEREAS, the President has recommended, the Budget, Finance, and Audit Committee has reviewed, and together recommend that the BOR approve the following FY2024 budgets attached hereto:

SBPA - IAI Strategic Initiatives/Inst. Course Admin Allowance	Marine Lab - Coastal Resources
SOE - Inst. Course Admin Allowance	WERI - Water Quality
SOH - Inst. Course Admin Allowance	CEDDERS - Indirect Cost
SOH - Lab Fees	EMSS - SGA Support
SW - Inst. Course Admin Allowance	EMSS - Application Fee
CLASS - Inst. Course Admin Allowance	EMSS - Graduation Fee
CLASS - Course Fees	EMSS - A & R Catalog/Transcript Account
CLASS - Miscellaneous	EMSS - Indirect Cost (TRIO)

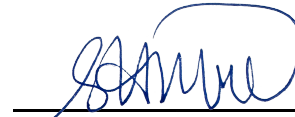
CNAS - Inst. Course Admin Allowance
CNAS - Science Lab Fees
CNAS - Math & Computer Science Lab Fees
CNAS - ALS Fees
CNAS - Math Development Fees
CNAS - Natural Science Fees
SVPP - Discretionary

EMSS - PMBA Administrative Allowance
EMSS - A&R IAI
Learning Resources - Library Acquisition & Fees
Computer Center - Internet/IT Fee

President's Development Fund
Facilities and Administrative Support (F&A)
Comptroller's Office-Bursar & Business Office
On-Line Learning Fee

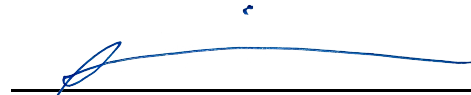
NOW, THEREFORE BE IT RESOLVED, that the BOR approves the University's FY2024 NAF Budgets as attached hereto and will be effective immediately.

Adopted this 28th day of September, 2023.



Sandra H. McKeever, Chairperson

ATTESTED:



Anita Borja Enriquez, D.B.A, Executive Secretary



University of Guam
 Non-Appropriated Funds
 FY2024 Budget Summaries
 Per BOR 23-32

Fund	Revenue/Transfers	Salaries & Benefits	Travel	Contracts	Supplies	Equipt	Misc.	Capital Outlay	Utilities	Transfer to F&A	Annual Surplus (Deficit)
SBPA - Adm Allowance	341,036	137,514	76,000	26,000	20,000	25,500	21,870	-	-	34,104	49
SOE - Adm. Allowance	88,000	55,000	15,000	-	4,200	-	-	5,000	-	8,800	-
SOH- Adm Allowance	42,000	-	5,000	24,520	5,800	2,000	3,000	-	-	1,680	-
SOH - Lab Fees	28,000	-	-	8,000	20,000	-	-	-	-	-	-
SW - Adm Allowance	15,000	-	3,400	7,500	3,500	-	-	-	-	600	-
CLASS - Adm Allowance	312,790	149,000	88,000	10,300	4,000	25,000	-	5,000	-	31,279	211
CLASS - Misc.	24,000	-	-	-	2,600	9,000	-	10,000	-	2,400	-
CLASS Course Fees	113,379	99,370	-	4,000	4,500	5,500	-	-	-	-	9
CNAS - NatSci Adm Allowance	114,000	50,000	-	4,000	29,000	2,000	-	17,600	-	11,400	-
CNAS - ALS Adm Allowance	21,000	9,000	-	2,000	5,900	2,000	-	-	-	2,100	-
CNAS - Math/CS Adm Allowance	103,000	52,700	-	5,000	25,000	-	-	10,000	-	10,300	-
CNAS - ALS Fees	25,000	6,000	-	5,000	4,000	6,000	4,000	-	-	-	-
CNAS - CS Fees	32,000	27,000	-	-	3,000	-	-	-	-	-	2,000
CNAS - NatSci Fees	180,000	70,000	-	8,000	67,000	20,000	15,000	-	-	-	-
CNAS - MathDev Fee	35,000	35,000	-	-	-	-	-	-	-	-	-
SVP Disc	319,619	162,000	32,000	39,400	5,000	-	62,500	-	-	18,281	438
Academic Excellence-Grad Studies	28,500	-	4,000	3,000	1,200	18,000	-	-	-	1,880	420
ML - Coastal Resources	108,500	-	-	14,200	13,070	7,250	1,200	25,000	-	16,275	31,505
WERI	280,000	102,000	4,000	43,000	10,600	4,500	-	91,161	10,000	14,000	739
CEDDERS-Discretionary	45,535	-	15,000	9,900	8,292	7,100	1,600	-	-	3,643	-
CEDDERS-Indirect Costs	45,680	-	15,000	16,420	7,802	5,900	558	-	-	-	-
EMSS - SGA Support	40,000	-	9,000	16,892	5,000	500	7,000	-	-	1,600	8
EMSS - Application Fee	70,000	-	6,000	-	-	-	61,200	-	-	2,800	-
EMSS - Graduation Fee	92,000	30,000	-	32,400	20,000	-	5,920	-	-	3,680	-
EMSS - Cat/Transcript Revenue	80,000	41,953	5,000	26,800	3,047	-	-	-	-	3,200	-
EMSS - Indirect (FAO)	45,000	-	15,000	2,000	10,000	5,000	8,350	-	4,650	-	-
EMSS - IAI A&R	34,000	-	10,500	5,000	9,870	7,000	-	-	-	1,630	-
EMSS-Esports	135,000	63,000	-	54,000	-	-	-	-	10,800	7,200	-
LR - Acquisitions & Library Fees	425,835	-	-	64,740	8,000	20,000	17,500	273,000	-	42,584	12
UOG Press	346,590	44,931	17,500	217,000	-	-	32,500	-	-	34,659	-
Comp Ctr - Internet/Comp Fee	1,150,000	225,000	-	733,500	59,000	-	75,000	-	-	57,500	-
Pres Develop. Fund	982,672	66,392	80,000	121,710	-	-	714,570	-	-	-	-
MarCom	35,000	10,000	20,000	-	-	-	-	-	-	3,500	1,500
F&A	780,000	219,507	29,334	509,643	14,500	4,000	-	-	-	-	3,016
Comptroller	150,000	-	47,000	20,848	32,000	7,000	19,000	-	-	15,000	9,152
TADEO - OLL	291,000	92,154	-	132,646	8,000	-	-	-	-	58,200	(0)
Total	6,959,136	1,747,521	496,734	2,167,419	413,881	183,250	1,050,768	436,761	25,450	388,294	49,058