



**Western Oregon University Board of Trustees:
Finance & Administration Committee
Meeting No. 5 – October 13, 2016
Public Site: Werner University Center, Calapooia Room
9:00 AM – 1:00 PM**

AGENDA

- 1) Call-to Meeting / Roll Call**
- 2) Chair's Welcome / Announcements**
- 3) Approval of July 18, 2016 Draft Minutes**
- 4) Discussion Items:**
 - (a) FY16 Q4 Investment Report – Penny Burgess, CFA | Director of Treasury Management
 - (b) Capital construction update
- 5) Break**
- 6) Action Items:**
 - (a) FY17 Q1 Management Report
 - (b) FY17 Initial Budget
- 7) Updates and Around-the-Table / Board meeting prep**
- 8) Adjournment**

Report on Investments – as of June 30, 2016

Market Background

(Provided by Callan Associates, Oregon Investment Council consultant)

Macroeconomic Environment

The second quarter of calendar year 2016 was reasonably uneventful and markets were relatively placid until June 23, when British voters narrowly approved the Brexit (British Exit) referendum. Investor complacency was replaced with shock, and markets reacted fiercely. Volatility spiked, global bond yields fell sharply, the pound hit a thirty-one-year low with a record intra-day swing of more than 10.0 percent, stock markets plunged, and gold surged. Two trillion dollars were erased from global equity markets in one day, marking the largest daily loss ever. While markets stabilized to some degree in ensuing days, much uncertainty remains around virtually every aspect of this unexpected outcome, and we can expect continued volatility as the process unfolds over the foreseeable future. Following the vote, the United Kingdom (U.K.) was downgraded by Standard & Poor's (S.&P.) and Fitch to AA and, while the full implications of this decision will be unknown for some time, economic conditions in the U.K. are widely expected to deteriorate with monetary easing likely sometime this summer.

While Brexit has taken a near-term Federal Reserve rate hike off the table, the U.S. economy appeared to gain some momentum after a sluggish first quarter. First quarter Gross Domestic Product (G.D.P.) was revised to a +1.1 percent increase from +0.8 percent, but remained weaker than the +2.4 percent rate in 2015. Retail sales rose 0.5 percent in May following a 1.3 percent jump in April, and housing remained a bright spot with existing home sales up 4.5 percent in May, the highest since 2007. Manufacturing continued to firm following last year's weakness; the Institute of Supply Management Composite Index of manufacturing activity increased to 53.2, marking a 16-month high. However, inflation remained tame with the Federal Reserve's favored measure, the Personal Consumption Expenditures Index, up only 0.9 percent year-over-year through May. Headline Consumer Price Index was also benign at +1.0 percent year-over-year; ex-Food & Energy +2.2 percent despite higher energy prices. In stark contrast to most economies overseas, the Atlanta Federal Reserve predicts a healthy +2.7 percent G.D.P. report for the second quarter of calendar year 2016.

At its June meeting (prior to the Brexit vote), the Federal Open Market Committee opted to leave rates unchanged, given worries over a surprisingly weak labor report in May and amid an uncertain global economic picture. While a June rate hike seemed plausible going into the month, the employment report released in early June was unexpected. Non-farm payrolls increased by only 38,000, the smallest since 2010 and well below estimates for a gain of 155,000. Given a shrinking labor force participation rate (62.6 percent), the unemployment rate actually fell to 4.7 percent. The Federal Reserve's most recent "dot plot" continues to imply two rate hikes in 2016, but the number of hikes expected in 2017 and 2018 was modestly reduced. Further, longer term projections for the Federal Reserve Funds rate came down from 3.25 percent to 3.0 percent.

While Brexit completely overshadowed everything else that happened during the quarter, continued efforts by the European Central Bank (E.C.B.) to stimulate euro zone economies should not go unnoticed. As a part of its asset purchase program, the E.C.B. began buying corporate bonds on June 8, 2016 and had purchased

nearly €5 billion as of quarter-end, including purchases from troubled issuers such as Volkswagen and Telecom Italia. The average yield on investment grade European corporate debt dropped to less than 1 percent, a record low, according to data from Bank of America (B.ofA.) Merrill Lynch. Global bond yields across many developed markets also hit all-time lows, and the German 10-year bund closed the quarter at -0.13 percent. In Switzerland, the entire stock of government debt now trades at negative yields, and negative yielding government debt swelled to nearly \$12 trillion in the wake of the results of the referendum. Euro zone countries continued to grapple with ten percent unemployment, and, while Japan posted a relatively good first quarter G.D.P. number (+1.9 percent), it faces growing challenges from a strengthening yen, and its two percent inflation goal remains elusive. Core consumer prices fell 0.4 percent in May (year-over-year), the biggest drop since April 2013.

Equity Market Results

In spite of the late quarter fireworks from the European Union, U.S. equity benchmark performance was positive for the quarter but masked significant volatility. The S.&P. 500 staged a strong recovery in the wake of the sharp Brexit-related decline in late June and closed up 2.5 percent for the quarter. At quarter end, the Index stood just 1.5 percent below its all-time high (May 21, 2015). Mid and small capitalization stocks outperformed the S.&P. 500 by a modest margin in the quarter as the Russell Mid Cap Index gained 3.2 percent and the Russell 2000 Index rose 3.8 percent. Value exceeded Growth across market capitalizations with the largest difference seen in large caps as the Russell 1000 Value Index outperformed its growth counterpart by 4.0 percent.

The excess return of value over growth was largely attributable to sector performance. The two largest growth sectors, Technology (29 percent of the Russell 1000 Growth) and Consumer Discretionary (21 percent), were the only two sectors to post negative returns in the quarter. The two sectors were down 2.8 percent and 0.9 percent, respectively. Conversely, Energy, with a healthy 14 percent weight in the Value Index and virtually no representation in the growth benchmark, was the strongest performing sector, up 12 percent. Interest rate-sensitive sectors such as Utilities and Telecom, both more prominently represented in the value indices, benefited from the sharp decline in interest rates and were up roughly 7 percent for the quarter. Financials (+2.1 percent) nearly matched the S.&P. 500 return, a positive considering the impact of Brexit on most of the large U.K. banks. Barclays, Royal Bank of Scotland and Lloyds Banking Group all posted sharp declines: -12 percent, -26 percent and -22 percent, respectively. Real Estate Investment Trusts (+7.4 percent) benefited from the decline in interest rates and U.S. economic stability. Energy Infrastructure Master Limited Partnerships (M.L.P.s) continued to rebound strongly along, with oil prices up sharply for the quarter. The Alerian M.L.P. Index surged 19.7 percent for the quarter.

International developed markets continued on their negative trajectory in the second quarter with a -1.5 percent return (Morgan Stanley Capital Index (M.S.C.I.) – Europe, Australasia and Far East Index (E.A.F.E.)), while emerging markets held on to post a +0.7 percent (M.S.C.I. Emerging Markets Index). For the calendar year, emerging markets have outperformed both international developed and U.S. stocks, yet maintain a price-to-book value near the financial crisis low. With the brewing economic turmoil in Europe, it was little surprise that Switzerland was the strongest performing European country (+2 percent), while Italy (-10 percent) and Spain (-8 percent) were among the worst performers. Canada (+3.4 percent) was the best performing country in the E.A.F.E. Among the emerging markets, commodity producers such as Brazil (+14 percent) and Russia (+4 percent) benefited from the rebound in oil prices.

Fixed Income Market Results

Interest rates were range-bound for much of the quarter but fell sharply after the surprise outcome from the referendum in the U.K. The ten-year U.S. Treasury approached record lows, closing the quarter at 1.49 percent, nearly 30 basis points lower than the previous quarter and nearly 80 basis points below the calendar year-end level. The ten-year Treasury returned 3.0 percent for the quarter and is up nearly 8 percent for six months. The Barclays Aggregate Index gained 2.2 percent, bringing its 2016 result to +5.3 percent. Long duration assets posted double-digit returns with the Barclays Long U.S. Government/Credit +6.6 percent for the quarter and +14.3 percent for six months. Given very strong performance in April, high yield was the best performer for the quarter; the Barclays High Yield Index returned +5.5 percent for the quarter and is up 9.1 percent thus far this calendar year.

Yields dropped to record lows overseas, and the German ten-year bund ended the quarter at -0.13 percent, seemingly poised to march even lower. The E.C.B. began purchasing corporate bonds in early June, driving corporate bond yields in the Euro zone to record lows. Nearly 40 percent of the B.ofA. Merrill Lynch Global Government Bond Index (which includes all Euro members) carries a negative yield. The Barclays Global Aggregate ex-U.S. returned +3.4 percent (+2.7 percent hedged) for the quarter. The dollar lost ground versus the safe-haven yen, which surged more than 8 percent versus the greenback over the quarter but gained versus the euro (-2 percent) and pound (-7 percent). Emerging markets debt indices also posted solid returns for the quarter. The dollar-denominated J.P. Morgan Emerging Market Bond Global Diversified Index returned +5.0 percent, and the local currency J.P. Morgan Global Bond Emerging Market Global Diversified Index logged a +3.0 percent result.

Municipal bond yields hit historic lows in the quarter-end flight to quality. Benchmark 30-year AAA bond yields dropped to 2.1 percent, according to Thomson Reuters Municipal Market Data, the lowest rate in the 35 years that the curve has been published. The muni curve flattened and lower quality outperformed as investors continued to stretch for yield. The Barclays Muni Bond Index returned +2.6 percent for the quarter. Demand remained robust with strong inflows continuing for 28 consecutive weeks. In credit news, President Obama signed a bill allowing Puerto Rico to begin on a restructuring package, following the commonwealth's default on a July first payment on its general obligation debt. Illinois was downgraded to BBB during the quarter but finally reached a deal on a six-month spending plan.

Other Asset Results

Commodities were the best performing asset class. Oil prices firmed to \$48/barrel, an increase of more than 25 percent from the previous quarter. The energy-heavy S.&P. Goldman Sachs Commodity Index rose 12.7 percent, while the more balanced Bloomberg Commodity Index rose 12.8 percent. Broadly, commodities rallied more than 12 percent and turned in their best quarterly results since the fourth quarter of 2010. The gains were broad-based, with energy, agriculture and precious metals all advancing more than 10 percent. Gold continued its strong run, rising nearly 7 percent and pushing year-to-date gains to nearly 25 percent, the best performance anywhere in the capital markets.

Closing Thoughts

The quarter ended with a Brexit-induced bang, leaving no shortage of uncertainty and virtually guaranteeing elevated volatility in coming months. Economies around the world are on divergent paths, and global politics have emerged as an equally important influence on markets. Nonetheless, prudent asset allocation with appropriate levels of diversification and a long-term perspective remain Callan's recommended course.

Public University Fund

(Prepared by the Public University Fund Administrator)

The Public University Fund (P.U.F.) earned a total return of 1.0 percent for the quarter and 2.5 percent for the fiscal year ending June 30, 2016. The Oregon Short-Term Fund outperformed its benchmark for the quarter and the fiscal year by 10 and 40 basis points, respectively. The Oregon Intermediate-Term Pool (O.I.T.P.) outperformed its benchmark for the quarter by 20 basis points while underperforming its benchmark for the fiscal year by 60 basis points. The Long-Term Pool (L.T.P.) underperformed its benchmark for the quarter and fiscal year by 10 basis points and 140 basis points, respectively.

In late June, a fiscal fourth quarter P.U.F. investment performance review was conducted by Oregon State Treasury Fixed Income Portfolio Manager, Tom Lofton, with University staff and its investment advisor. For a second quarter in a row, fixed income markets posted strong returns as the ten-year U.S. Treasury approached record lows, returning 3.0 percent for the quarter and long-duration assets, as tracked by the Barclays Long U.S. Government/Credit Index, returned 6.6 percent for the quarter. The fiscal year underperformance of the O.I.T.P. was due to an underweight in longer duration (maturity) securities compared to the benchmark. The relative underperformance by the L.T.P. during the quarter and fiscal year, is due to an underweight in longer duration securities compared to the benchmark and an underweight in the mortgage-backed securities sector. As of June 30, 2016, the O.I.T.P. and L.T.P. average portfolio duration was 2.6 years and 3.7 years, respectively, compared with each pool's policy benchmark's average portfolio duration of 3.0 years and 4.1 years, respectively. Mr. Lofton has been reluctant to extend the average portfolio duration, from current levels, due to the present low interest rate environment. Mr. Lofton believes U.S. interest rates will move higher, in the coming months.

During the quarter, investment earnings distributed to Western Oregon University totaled \$198,432. The market value of WOU’s allocable share of the P.U.F. was \$47,509,200 on June 30, 2016.

WOU Operating Assets Invested in the P.U.F.	Quarter Ended 6-30-16	Prior Fiscal YTD	Current Fiscal YTD	3 Year Avg	Market Value	Asset Allocation
Oregon Short Term Fund	0.2%	0.5%	0.6%	0.6%	\$ 14,545,660	30.6% ¹
<i>Benchmark 91 day T-Bill</i>	<i>0.1%</i>	<i>0.0%</i>	<i>0.2%</i>	<i>0.1%</i>		
Oregon Intermediate Term Pool	1.4%	1.5%	3.1%	N/A	\$ 20,842,186	43.9% ¹
<i>Benchmark - Barclay's U.S. Aggregate 3-5 yrs.</i>	<i>1.2%</i>	<i>1.2%</i>	<i>3.7%</i>	<i>2.4%</i>		
<i>Combined Historical Returns ²</i>				<i>2.4%</i>		
P.U.F. Long Term Pool	1.5%	2.4%	4.5%	N/A	\$ 12,121,354	25.5% ¹
<i>Benchmark - Barclay's U.S. Aggregate 5-7 yrs.</i>	<i>1.6%</i>	<i>2.7%</i>	<i>5.9%</i>	<i>3.7%</i>		
<i>Combined Historical Returns ²</i>				<i>3.3%</i>		
WOU Operating Assets Invested in the P.U.F.	1.0%	1.4%	2.5%		\$47,509,200	100.0%

¹ The Public University Fund (P.U.F) policy guidelines define investment allocation targets based upon total participant dollars committed. Core balances in excess of liquidity requirements for the participants are available for investment in the Intermediate-Term Pool and the Long-Term Pool. Maximum core investment allocations are determined based upon anticipated average cash balances for all participants during the fiscal year.

² The historical returns presented combine the investment returns from the predecessor fund with the investment returns of the P.U.F., for investments with an identical mandate. The predecessor fund commingled all public universities operating assets into a cash and investment pool.

CORRECTED: Initial 2015-17 Capital Repair Allocation Summary							
Institution	2015-17 Preliminary			2013-15		Increase over 2013-15	% increase
	E&G SF	% of Total	Allocation	Allocation	%		
EOU	606,898	3.80%	\$ 2,467,491	\$ 1,345,525	4.50%	\$ 1,121,966	83.40%
OIT	666,922	4.20%	\$ 2,711,534	\$ 1,076,642	3.60%	\$ 1,634,892	151.90%
OSU	5,948,140	37.20%	\$ 24,183,610	\$ 10,232,574	34.30%	\$13,951,036	136.30%
PSU	2,741,717	17.10%	\$ 11,147,117	\$ 5,548,741	18.60%	\$ 5,598,376	100.90%
SOU	1,196,347	7.50%	\$ 4,864,040	\$ 1,993,648	6.70%	\$ 2,870,391	144.00%
UO	4,112,348	25.70%	\$ 16,719,751	\$ 8,005,917	26.90%	\$ 8,713,834	108.80%
WOU	714,865	4.50%	\$ 2,906,458	\$ 1,596,924	5.40%	\$ 1,309,534	82.00%
Total:	15,987,237	100.00%	\$ 65,000,000	\$ 29,799,970	100.00%	35,200,030	118.10%

Source: 9/29/2016 HECC notification

HB 5005

CAPITAL REPAIR AND RENEWAL
ACCESSIBILITY IMPROVEMENTS REPORT



CAPITAL REPAIR AND RENEWAL TECHNICAL WORKGROUP

FINAL REPORT AND RECOMMENDATIONS

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EXECUTIVE SUMMARY

WORKGROUP

The Capital Repair and Renewal Technical Workgroup is comprised of finance, accounting, capital and facilities management staff from the public universities, the University Shared Services Enterprise (USSE), the Higher Education Coordinating Commission (HECC) and the Department of Administrative Services (DAS). The workgroup has been assigned multiple tasks by the Commission, including the development of a report recommendation to HECC staff in response to a budget note relating to Capital Repair and Renewal (CR&R) funding which accompanied HB 5005 (2015). The budget note tasked the Commission with recommending whether and how changes in law or administrative rule could be made to increase the capacity of public universities to deploy CR&R funding for “implement[ing] disability access improvements.”

The workgroup, having explored frictions created by the current funding system, recommends an adjustment to both the CR&R Project Scope and project name, as provided by the Legislature, which would better align funding with the desires of the Legislature and the improvement and renewal needs of institutions. This would enable more effective deployment of funds for accessibility and academic modernization projects at all public universities and allow them to better steward assets under their control. Certain frictions remain which are related to the funding of CR&R exclusively through bond proceeds as well as related to the formula by which funds are distributed amongst institutions. These frictions are identified in the report, but no recommendation is made.

RECOMMENDATIONS

The Higher Education Coordinating Commission submits the following recommendations to the Legislature, in accordance with the budget note attached to HB 5005 (2015), in order to improve the ability of institutions to utilize “capital repair and renewal funds to implement disability access improvements.” The project scope adopted in HB 5005 (2015) Budget Report and name of this project should be amended, as follows, in order to broaden the use of bond proceeds to include access and accessibility issues as well as classroom modernization efforts.

PROJECT NAME:

The HECC recommends that the project name should be changed from Capital Repair and Renewal (CR&R) to *Capital Improvement and Renewal (CI&R)* to better capture the intent and use of the funds. This is largely due to the fact that “repairs” are typically not “capitalizable” and thus not eligible under bond funded programs. Thus, the name should be adjusted in order to reflect the allowed use of these funds. Within this report Capital Repair and Renewal funds are hereafter referred to as Capital Improvement and Renewal funds or CI&R funds.

PROJECT SCOPE:

The HECC recommends that the project scope for Capital Improvement and Renewal (CI&R) be adjusted as follows to enable institutions to utilize bond proceeds for accessibility and academic modernization improvements. This adjusted scope broadens the available uses of funds to better match the needs of institutions. The recommended changes are underlined below, and should be carried forward to subsequent biennia;

Capital renewal, code compliance, and safety: approved \$65,770,000 Article XI-Q bonds to improve facilities by addressing deferred maintenance and by supporting capital renewal, code compliance, academic modernization and life, safety and physical accessibility related projects. These projects do not involve acquisition of buildings, structures, or land. The approved amount includes \$65,000,000 for project costs and \$770,000 for issuance costs. HECC initially will allocate funds to the individual universities based on square footage in education and general services facilities, following past OUS practice. Debt service on the Article XI-Q bonds will be paid with General Fund.

INTRODUCTION AND PROJECT SCOPE

BUDGET NOTE

The Budget Report for HB 5005 (2015), the “bond bill,” included the following budget note related to CR&R funds;

The Higher Education Coordinating Commission, in collaboration with the seven public universities and the Department of Administrative Services, shall submit a report by December 31, 2015 to the Legislative Fiscal Office that identifies whether and how revisions in statute and/or administrative rules are needed to better enable universities to use capital repair and renewal funds to implement disability access improvements¹

PROJECT SCOPE

The Budget Report for HB 5005 (2015), the “bond bill,” included the following project scope related to CR&R funds for the 2015-17 biennium;

Capital renewal, code compliance, and safety: approved \$65,770,000 Article XI-Q bonds to maintain facilities and keep the deferred maintenance backlogs from growing. These projects do not involve acquisition of buildings, structures, or land. The approved amount includes \$65,000,000 for project costs and \$770,000 for issuance costs. HECC initially will allocate funds to the individual universities based on square footage in education and general services facilities, following past OUS practice. Debt service on the Article XI-Q bonds will be paid with General Fund.²

HISTORICAL CI&R FUNDING

The Legislature has provided significant, though fluctuating, levels of funding from biennium to biennium for Capital Improvement and Renewal (CI&R) at public universities. Historically, the allocation of CI&R funding through the Oregon University System (OUS) to institutions had been on a proportional basis, according to the relative total Education and General (E&G) square footage of any one institution, as compared to the other institutions’ E&G square footage. This E&G square

¹ Oregon Legislature. “HB 5005 A Budget Report and Measure Summary.” Jul. 3, 2015. Pp4.
<<https://olis.leg.state.or.us/liz/2015R1/Downloads/MeasureAnalysisDocument/32413>>

² Ibid. Pp4.

footage-based allocation is done regardless of the deferred maintenance or accessibility improvement needs at an institution.

Until the onset of the Great Recession, CI&R funding was provided by the Legislature in a combination of bond-funded capital and matching General Fund support. This allowed significant flexibility for institutions to deploy resources in meeting their ongoing capital improvement and renewal needs. This flexibility allowed for funding of items which had relatively short lifecycles or that were not capitalizable, such as overhead and project management expenses. As General Fund support for CI&R was withdrawn after 2007-09 biennium, only items which comported with bond regulations and had relatively long lifecycles remained fundable. The cost of project management, overhead and other expenses, which can be significant, were off-put to the operating budget of each institution. This has inhibited institutions' ability to fund minor projects, access or ADA related projects, among other ongoing maintenance and capital improvement and renewal needs. This also created, or exacerbated, a tension within institutions where spending on maintenance and capital renewal comes at the expense of investments in the education and research missions of the institutions, or pushes tuition revenue higher in order to cover both. The relatively low historic level of General Fund operating support provided by the state to public universities made this a difficult and costly choice, which institutions have often made through electing to defer maintenance and renewal projects in order to maintain investments in faculty and student support services.

OWNERSHIP AND MAINTENANCE OF REAL PROPERTY

This report is written with an understanding of the legal relationship between the ownership and care of real property entrusted to public universities. Specifically, ORS 352.113(1) and ORS 352.113(2), which delineate this relationship, reads as follows;

ORS 352.113 REAL PROPERTY HELD BY UNIVERSITY WITH A GOVERNING BOARD; LEGAL TITLE; CUSTODY; SALE AND TRANSFER.

(1) Legal title to all real property acquired by a university with a governing board shall be taken and held in the name of the State of Oregon, acting by and through the governing board. Legal title to all real property conveyed to a university with a governing board is considered to be conveyed to and vested in the State of Oregon, acting by and through the governing board. Authorized conveyances of all real property, other than university lands, acquired by or vested in the

State of Oregon for the use or benefit of the university must be executed in the name of the State of Oregon, acting by and through the governing board, by the chairperson of the governing board.

(2) The governing board has custody and control of and shall care for all real property used for university purposes. Management, maintenance, encumbrance, disposal and preservation of all real property used for university purposes, whether the real property is acquired before or after the establishment of a governing board, is the responsibility of the governing board. Unless the governing board has granted prior consent, real property taken and held under this section may only be encumbered by the State of Oregon in accordance with state law and in a manner that would not impair the financial condition of the university or the rights of the holders of any obligations of the university issued or incurred under any master indenture or other financing agreement.

ISSUE FRAMING AND RECOMMENDATIONS

Two primary issues confront the HECC and institutions in effectively deploying “capital repair and renewal funds to implement disability access improvements.” These issues are, broadly defined, what projects fall within the project scope as established by the Legislature, and whether such projects are “bondable,” or eligible for debt financing. These issues are discussed below, in reverse order. Recommendations for changes to better enable institutions to utilize CI&R funds to maintain and extend the useful life and capability of capital assets follow the discussion.

BONDING RESTRICTIONS

The HECC in collaboration with DAS and the public universities were asked to consider what statutory or rule-making changes might be needed to better accommodate disability access improvement. A number of issues were discussed, the most significant of which are noted here for context and reference.

The Legislature has approved only bond funding for CI&R since the 2009-11 biennium. As discussed above, previous to the 2009-11 biennium, the Legislature approved a mix of General Fund and bond funding for CI&R projects. This mix of capital and General Funds allowed for greater flexibility by institutions in the deployment of resources. While larger and longer-term – capitalizable – projects were funded with bond proceeds, relatively short-term maintenance projects were funded with General Fund, both of which were provided by the state. Concomitant with the state’s shift

away from providing General Fund support for CI&R, the state also significantly reduced overall operating support to the public universities, causing a well-documented spike in tuition and cost control measures. The impact of this shift was significant at every public university and particularly challenging for those universities which are more reliant on state funding or have a limited tuition base. With a fixed, or limited amount, of, state support institutional investment in ongoing maintenance and capital renewal projects must come at the expense of either tuition increases or limiting expenditures on education or student support services. It has been difficult for all institutions to strike a balance between funding current needs and deferring maintenance which will cause costs to increase over the long-run.

The sole reliance on bond funding in general, and particular issues relating to the use of tax-exempt and Article XI-Q bonds for CI&R projects create unique frustrations and administrative burdens for institutions which inhibit the deployment and expenditure of funds for the purposes indicated by the Legislature. This is due to the complex set of restrictions or administrative duties inherent to the use of bond proceeds. These include;

- the tracking of fund uses and splits as it relates to private use of university capital assets (which can include research along with other commercial activities),
- overhead assessments, non-hourly or non-direct billed staff time and project management costs, as well as miscellaneous non-capitalizable expenses which are integral to CI&R programs cannot be funded or have very low caps on funding, and
- Projects with relatively short life-cycles or that are below institutional capitalization thresholds and, though capitalizable are not capitalized.

Bond funded projects are required to have a lifecycle such that the bond maturity is no more than 120% of the life of the underlying asset. This has historically been managed by institutions and by the former OUS either through the use of General Fund CI&R support or through Certificates of Participation (COPs), neither of which are currently available, or by avoiding investment in relatively short-lifecycle projects. Further, the average lifecycle of all institution's investments needed to match the maturity of the bond financing CI&R projects when they were one combined legal entity allowed for some flexibility among institutions within the OUS. In the new governance and bonding structure each institution will be allocated CI&R funds independently and will be responsible to manage its

allotted funds such that they are congruent with the overall bond agreement. This change arises from the separation of institutions into multiple distinct legal entities and the bond issuance and servicing structures developed through HB 3199 (2015).

As is typical with most General Fund funded debt, the bonds to finance the CI&R projects are not sold until the end of the biennium in which they are approved. Bond proceeds must then be spent within three years of the issuance. This creates a significant time lag between when a CI&R project is identified as highest need for funding by the institution and when funds and capacity are available or the institution. Given the significant time difference between the legislative session in which bonds are authorized, when they sold and when funds expended by the institution a particular project may have moved up or down the priority list for an institution. Wear and failure of capital assets cannot be perfectly predicted in advance, unforeseen needs of institutions and the significant delays between initial approval and the utilization of funds creates the need to ensure maximal flexibility in issuance to ensure efficient and effective deployment by the institutions.

Among the many items taken into account during the bond issuance process, ensuring a proper matching of the bond term with the expected life of financed assets will be in order. These issues will be evaluated at the time of issuance and in conjunction with all parties to the transaction, and estimated when CI&R funds are requested by the HECC for the Governor's Recommended Budget. This may result in using a conservative term for the bonds issued to ensure that, even with changes made to which capital assets are financed with the bonds, the State will continue to meet relevant IRS regulations.

ISSUE HIGHLIGHT

Due to institutions having only bond funds available for CI&R projects, public universities have been forced to rely on operating funds to support portions of CI&R funding which aren't capitalizable or otherwise don't meet bond restrictions. This reliance on operating funding comes in a context of a nearly two-decade long-term decline in state General Fund support. There was a major reinvestment by the Legislature for the 2015-17 biennium, which will help, but the long-term decline has worn a significant hole in institution's capacity to invest in maintaining, repairing and renewing their physical infrastructure. This is seen through large deferred maintenance backlogs, outdated academic spaces and in certain cases accessibility issues or campus improvement needs going unmet.

The inherent tradeoffs involved in shifting funds from the core academic mission of the institution to maintaining the physical assets of the institution has been difficult for institutions to manage as they focus on meeting the needs of current students. Having dedicated and sufficient General Fund resources, provided by the state, for these efforts would ensure that buildings are maintained in accordance with the highest standards. However, if these funds came at the expense of state funding dedicated towards the general operation of the institution it would inhibit institutions from investing in their students and the mission of the university.

This tradeoff is less than ideal. A continued dialogue which ensures a balance between university's responsibility to maintain the capital assets entrusted to them under ORS 352.113 and the availability of operating funds to support the ongoing maintenance and operations should continue. This is an effort which will require the long-term commitment of the institutions, the HECC and the Legislature. Ensuring that there are sufficient funds available for the necessary efforts to properly maintain, equip and modernize the portfolio of capital assets at Oregon's public universities is a responsibility of the institutions in managing the assets entrusted to them and the state in providing sufficient General Fund support.

CAPITALIZATION

Article XI-Q of the Oregon Constitution states that bonds issued under these provisions must be used for “acquiring constructing, remodeling, repairing, equipping or furnishing real or personal property... including without limitation, facilities and systems; Infrastructure related to the real or personal property[.]”. This provision is sufficiently broad to allow for investment in buildings, building subsystems and infrastructure upgrades necessary for institutions to accomplish their CI&R needs. The workgroup believes the relevant constitutional provisions are sufficient for the authorization of bonds for the purposes outlined under the revised project scope described in the Recommendations section of this report.

For a project to be funded by a bond, the project must be “chargeable to a capital account.” This disallows the use of CI&R funds for many minor projects or for ongoing maintenance designed to merely keep a capital asset in operating condition, but not intended to materially extend its useful life or capability. To this point, the Internal Revenue Code, Title 26 Section 1.150-1 defines a capital expenditure as follows;

Capital expenditure means any cost of a type that is properly chargeable to capital account (or would be so chargeable with a proper election or with the application of the definition of placed in service under § 1.150-2(c)) under general Federal income tax principles. For example, costs incurred to acquire, construct, or improve land, buildings, and equipment generally are capital expenditures. Whether an expenditure is a capital expenditure is determined at the time the expenditure is paid with respect to the property. Future changes in law do not affect whether an expenditure is a capital expenditure.³

It is important to note the Internal Revenue Code does not require that projects be capitalized, only that they are capitalizable. However, the State’s bond counsel for the Article XI-Q bond program has advised the DAS that in order to comply with Article XI-Q of the Oregon Constitution, the costs must be capitalized to an asset. The DAS Oregon Accounting Manual defines “capital assets” as follows;

Capital Assets Tangible or intangible assets used in agency operations that have initial estimated useful lives beyond a single year and an initial cost (inclusive of ancillary charges) of at least \$5,000.⁴

The definitions of capital assets and capital expenditures are broad in scope and allow for institutions to set capitalization thresholds which fit their size, scope and operating environment. Bond funding should continue to be available, within relevant GAAP standards, IRS and other state and federal laws and regulations, to CI&R projects.

Individual institutions establish their own accounting policies, including capitalization thresholds, which may be set at a higher threshold than that of the state and in accordance with their internal operating environment. The State’s bond counsel’s advice has the potential to preclude the utilization of CI&R funds on minor projects which do not meet the institution’s capitalization threshold and could be particularly problematic for relatively small accessibility projects.

The capitalization requirement may create a need for institutions to revisit and revise their internal capitalization policies to more effectively utilize CI&R funds. Institutions have, in the past, managed this through the bundling of multiple small projects into a single large asset for capitalization

³ Internal Revenue Service. “Code of Federal Regulations. “26 CFR 1.150-1 – Definitions.” <https://www.law.cornell.edu/cfr/text/26/1.150-1>

⁴ Oregon Department of Administrative Services – Statewide Accounting & Reporting Services. “Oregon Accounting Manual.” <http://www.oregon.gov/DAS/cfo/SARS/pages/oam_glossary.aspx>

purposes. Other remedies may exist and are related to legal interpretation of allowable uses under Article XI-Q of the Oregon Constitution. These will be subsequently explored by the public universities, DAS and the HECC. No recommendations regarding legal interpretations or internal institutional accounting policies are made in this report as they are outside of its scope.

PROJECT SCOPE

The project scope and the project name – Capital Repair and Renewal – established by the Legislature for CI&R funds provides a narrow purpose for the utilization of these funds. This narrow project scope and name unnecessarily inhibits institutions from deploying funds to projects which the Legislature has expressed interest in and are of great need by the institutions.

Specifically, the project scope defines the purpose of these funds to “to maintain[ing] facilities and keep[ing] the deferred maintenance backlogs from growing.” This definition limits the ability of institutions to deploy CI&R funds to improvements which extend the useful life or capability of a capital asset. Maintenance is not capitalizable under GAAP standards, and thus not fundable through debt financed projects and is a disallowed use. This project scope does not clearly enable institutions to spend CI&R funds to add capabilities to existing infrastructure.

Enabling institutions to expand the capabilities of existing capital assets is particularly important as it relates to “disability access improvements.” Accessibility improvements necessarily require the addition of previously lacking capabilities. For example, improvements such as elevators, curb cuts or ramps which are not currently in place in or around a building would not be eligible for investment by an institution under the current project scope but are of great need in meeting accessibility barriers. There is significant question as to whether or not academic and classroom modernization projects are fundable under the current project scope.

CI&R funding is not designed to supplant campus operational maintenance but to complement campus investments. This balance, when properly struck, ensures that as buildings and the subsystems within them fail over the normal course of their usable life they are replaced and that reasonable upgrades are undertaken in order to extend the capability of buildings to meet the needs of a modern learning environment and the evolving accessibility needs of students. CI&R funds are not designed to act as maintenance funds or for the ongoing operation and necessary upkeep to

buildings or their major subsystems. Because CI&R funding is provided exclusively through debt financing, institutions remain responsible for maintenance through their operating budgets, while the state continues to fund improvements and renewal of current capital assets.

Given the codification of duties assigned to institutions through ORS 352.113 it is important to provide sufficient flexibility for institutions to manage the ongoing CI&R programs to maximize their effectiveness.

RECOMMENDATIONS

The Higher Education Coordinating Commission submits the following recommendation to the Legislature in accordance with the budget note attached to the HB 5005 (2015) in order to improve institutions' ability to utilize "capital repair and renewal funds to implement disability access improvements." The project scope adopted in the HB 5005 (2015) Budget Report and name of the project should be adjusted, as follows, in order to broaden the use of funds to include academic modernization and accessibility improvements to existing capital assets.

PROJECT NAME:

The HECC recommends that the project name should be changed from Capital Repair and Renewal (CR&R) to *Capital Improvement and Renewal (CI&R)* in order to better capture the intent and use of the funds. This is due, largely to the fact that "repairs" are typically not "capitalizable" and thus not eligible under bond funded programs. Thus the name should be adjusted in order to reflect the allowed use of these funds.

PROJECT SCOPE:

The HECC recommends that the project scope for Capital Improvement and Renewal (CI&R) be adjusted as follows to enable institutions to utilize bond proceeds for accessibility and academic modernization improvements. This adjusted scope broadens the available uses of funds to better match the needs of institutions. The recommended changes are underlined below, and should be carried forward to subsequent biennia;

Capital renewal, code compliance, and safety: approved \$65,770,000 Article XI-Q bonds to improve facilities by addressing deferred maintenance and by supporting capital renewal, code compliance, academic modernization and life, safety and physical accessibility related projects. These projects do not involve acquisition of buildings, structures, or land. The approved amount includes \$65,000,000 for project costs and \$770,000 for issuance costs. HECC initially will allocate funds to the individual universities based on square footage in education and general services facilities, following past OUS practice. Debt service on the Article XI-Q bonds will be paid with General Fund.

OTHER WORK

The workgroup, beyond the needs identified in the budget note related to HB 5005 (2015) as listed above, recommends that the HECC, in conjunction with the public universities and the DAS, develop Administrative Rules or other mechanisms, as necessary, in order to define, allocate and deploy Capital Improvement and Renewal funding to campuses through the bond programs addressed in HB 3199 (2015). The end product of this process will be to provide a clear, equitable and readily understood process for all stakeholders and ensure prudent control and distribution of state resources to meet the goals identified by the Legislature through its creation of the CI&R project.

APPENDIX A-DEFINITIONS

The HECC incorporates into this report definitions as provided by the Association of Physical Plant Administrators (APPA), relevant federal agencies, including the Internal Revenue Service (IRS), the U.S. Department of Justice Civil Rights Division, and DAS. Below is a non-exhaustive set of definitions to terms that are included within this report. Through the adoption of this report the HECC does not attempt to set accounting policy for individual public universities. Subsequent workgroup efforts will recommend structure for the HECC to adopt definitions of terms, where necessary, to support the public university CI&R funding process. This is related to, but outside of the scope of, the HB 5005 budget note.

Accessibility Project – Projects which remedy physical barriers in and around a facility that prohibit access to programs, activities and services. “Programs, activities and services” include the functions necessary to fulfill a building’s mission.⁵

ADA – Americans with Disabilities Act of 1990, including changes made by the ADA Amendments Act of 2008 as codified in Title 42, Chapter 126 and U.S.C. Title 47, Chapter 5 of the United States Code⁶.

Additions or Improvements to Existing Assets – The historical cost of a capital asset includes the cost of subsequent additions or improvements but excludes the cost of repairs and maintenance. An addition or improvement, unlike a repair, provides additional value, enhances a capital asset’s functionality (effectiveness or efficiency), or extends a capital asset’s expected useful life. Repairs and maintenance only retain value. Example: The periodic resurfacing of a road is expensed as a repair, while adding a new lane constitutes an addition that is capitalized.⁷

Capital Asset – Tangible or intangible assets used in agency operations that have initial estimated useful lives beyond a single year and an initial cost (inclusive of ancillary charges) of at least \$5,000.⁸

⁵ Brennan, Martin. Association of Physical Plant Administrators (APPA). “THE ADA: What’s Your Plan?” Mar-Apr 2003. <<http://www.appa.org/FacilitiesManager/article.cfm?itemnumber=1049&parentid=1045>>

⁶ US Dept. of Justice Civil Rights Division. Americans With Disability Act of 1990, As Amended. <http://www.ada.gov/pubs/adastatute08.htm>

⁷ Oregon Department of Administrative Services. “Oregon Accounting Manual: Policy 15.60.10.” Paragraph 119. Jun. 1 2013. <<http://www.oregon.gov/DAS/CFO/SARS/policies/oam/15.60.10.pdf>>

⁸ Oregon Department of Administrative Services. “Oregon Accounting Manual Glossary.” <<http://www.oregon.gov/D>

Capital Renewal – Planned investment program that ensures that facilities will function at levels commensurate with the academic priorities and missions of an institution.⁹

Capital Renewal (DAS Definition) - Planned replacement of building systems that have or will reach the end of their useful life.¹⁰

Capital Repair – Repairs to Capital Assets.

Deferred Maintenance – Maintenance work that has been deferred on a planned or unplanned basis to a future budget cycle or postponed until funds are available.¹¹

Maintenance – Work necessary to realize the originally anticipated life of a fixed asset, including buildings, fixed equipment, and infrastructure.¹²

Repairs – Work to restore damaged or worn-out facilities to normal operating condition. Repairs are curative, whereas maintenance is preventative.¹³

[AS/cfo/SARS/pages/oam_glossary.aspx](#)

⁹ Kaiser, Harvey. “Capital Renewal and Deferred Maintenance Programs. Association of Physical Plant Administrators. Pp. 5. <<http://certification.appa.org/documents/bokchapter13-capitalrenewalanddeferredmaintenanceprogram.pdf>>

¹⁰ Oregon Department of Administrative Services. “Statewide Facilities Planning Process Manual” pending revision December 2015.

¹¹ Ibid. Pp. 5.

¹² Ibid. Pp. 4.

¹³ Ibid. Pp. 4.

APPENDIX B-CAPITAL REPAIR AND RENWAL TECHNICAL WORKGROUP PARTICIPANTS

DEPARTMENT OF ADMINISTRATIVE SERVICES

Jean Gabriel Manager, Capital Finance and Planning

Alice Wiewel State Architect

HIGHER EDUCATION COORDINATING COMMISSION:

Brian Fox Director, Public University Budget & Finance

PUBLIC UNIVERSITIES:

Sue Cain Sr. Budget and Planning Officer (OIT)

Darin Dehle Director, Campus Design and Construction (UO)

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Jan Lewis Director, Administrative Services (OSU)

Craig Morris Vice President, Finance & Administration (SOU)

Tom Neal Director, Physical Plant (WOU)

Nicole Real Director, Capital Budgeting (OSU)

Dan Zalkow Assoc. Vice President, Planning, Construction & Real Estate (PSU)



Western Oregon University
Education and General Fund Operations
For the Fiscal Years Ending June 30th
Fiscal Year 2017 - Initial Budget

	2015	2016	FY16-15		2017	FY17 Budget -	
	Actual	Actual	\$ Δ	% Δ	Initial Budget	FY16 Actual \$ Δ	% Δ
Government Appropriations							
State Appropriations	17,620,235	22,988,339	5,368,104	30.5%	23,887,904	899,565	3.9%
Total Government Appropriations	17,620,235	22,988,339	5,368,104	30.5%	23,887,904	899,565	3.9%
Tuition and Resource Fees, Net of Remissions							
Tuition Revenue							
Academic Year Tuition							
Resident Undergraduate	19,727,161	19,696,359	(30,802)	-0.2%	19,662,345	(34,014)	-0.2%
Nonresident Undergraduate	5,462,194	5,002,912	(459,282)	-8.4%	5,151,195	148,283	3.0%
Resident Graduate	1,408,685	1,477,370	68,685	4.9%	1,528,956	51,586	3.5%
Nonresident Graduate	1,205,148	815,562	(389,586)	-32.3%	834,480	18,918	2.3%
Western Undergrad Exchange (WUE)	6,011,944	6,399,967	388,022	6.5%	6,351,885	(48,082)	-0.8%
Continuing Education	5,812,361	6,351,047	538,685	9.3%	6,519,286	168,240	2.6%
Faculty & Staff	302,214	336,949	34,734	11.5%	351,090	14,141	4.2%
Total Academic Year Tuition	39,929,708	40,080,164	150,456	0.4%	40,399,237	319,073	0.8%
Summer Session Tuition	1,266,769	1,184,784	(81,986)	-6.5%	1,187,217	2,433	0.2%
Total Tuition Revenue	41,196,478	41,264,948	68,470	0.2%	41,586,454	321,507	0.8%
Student Fees							
Technology	28,220	30,975	2,755	9.8%	30,975	-	0.0%
Matriculation	633,689	611,757	(21,932)	-3.5%	691,862	80,105	13.1%
Other Student Fees	1,027,715	1,074,666	46,951	4.6%	1,074,667	1	0.0%
Student Fee Revenue	1,689,624	1,717,398	27,773	1.6%	1,797,504	80,106	4.7%
Less Fee Remissions	3,413,328	4,594,335	1,181,007	34.6%	4,204,496	(389,839)	-8.5%
Tuition and Resource Fees, Net of Remissions	39,472,774	38,388,010	(1,084,764)	-2.7%	39,179,462	791,452	2.1%
<i>% Fee Remission to Gross tuition</i>	<i>8.29%</i>	<i>11.13%</i>			<i>10.11%</i>		<i>-1.0%</i>
Other Revenue							
Indirect Cost Recoveries	588,530	519,284	(69,246)	-11.8%	503,000	(16,284)	-3.1%
Sales & Services, Other Revenue	2,672,002	3,272,221	600,220	22.5%	3,058,285	(213,937)	-6.5%
Other Revenue	3,260,532	3,791,506	530,974	16.3%	3,561,285	(230,221)	-6.1%
Total Operating Revenue	60,353,541	65,167,855	4,814,314	8.0%	66,628,651	1,460,796	2.2%
Expenditures							
Personnel Services	48,598,676	51,508,959	2,910,283	6.0%	54,685,542	3,176,583	6.2%
Supplies & Services	7,767,116	7,050,683	(716,433)	-9.2%	8,757,964	1,707,281	24.2%
Capital Outlay	776,500	358,155	(418,345)	-53.9%	202,691	(155,464)	-43.4%
Total Expenditures	57,142,291	58,917,797	1,775,506	3.1%	63,646,197	4,728,400	8.0%
Transfers							
Transfers In	(453,114)	(529,062)	(75,948)	16.8%	-	529,062	-100.0%
Transfers Out - Other	1,573,648	2,410,365	836,717	53.2%	175,000	(2,235,365)	-92.7%
Transfers Out - Athletics Support	2,535,437	2,658,987	123,550	4.9%	2,807,453	148,466	5.6%
Total Transfers	3,655,971	4,540,290	884,319	24.2%	2,982,453	(1,557,837)	-34.3%
Change in Fund Balance	(444,722)	1,709,768			-		
Beginning Fund Balance	10,062,921	9,618,199			11,327,967		
Ending Fund Balance	9,618,199	11,327,967	1,709,768	17.8%	11,327,967	-	0.0%
% Operating Revenues	15.9%	17.4%			17.0%		

Expenditures & Transfer Out by Program							
Instruction & Dept. Research	29,481,083	30,910,860	1,429,777	4.8%	31,863,391	952,531	3.1%
Research	481,349	752,953	271,604	56.4%	656,604	(96,348)	-12.8%
Academic Support	9,484,276	9,043,877	(440,399)	-4.6%	9,509,964	466,087	5.2%
Student Services	5,812,588	6,203,442	390,854	6.7%	6,626,976	423,533	6.8%
Operations/Maint.	4,534,196	4,511,721	(22,475)	-0.5%	4,943,874	432,153	9.6%
Institutional Support	8,922,448	9,905,309	982,861	11.0%	10,220,387	315,079	3.2%
Athletics Support	2,535,437	2,658,987	123,550	4.9%	2,807,453	148,466	5.6%
Total Expenditures & Transfers by Program	61,251,377	63,987,149	2,735,772	4.5%	66,628,651	2,641,501	4.1%

Western Oregon University
Quarterly Management Report
(Unaudited, non-GAAP, For management purposes only)

As of September 30, 2016
For the Fiscal Year Ended June 30, 2017

	Year-to-Date					Budget		Projections				Notes
	YTD Actual	YTD as a % of Projected	Prior YTD as % of PY Actual	% chg Current/Prior YTD	Notes	Prior Yr. Actual	Adjusted Budget	Projected 6/30/2016	Variance from Adj. Budget	Chg since Prior Report	% chg Projection to PY Actual	
(in thousands except enrollment)												
EDUCATION & GENERAL												
State General Fund	8,557	36%	35%	6%		22,988	23,888	23,888	0	0	4%	
Tuition & Resource Fees, net of Remissions	15,311	39%	39%	3%		38,388	39,179	39,179	0	0	2%	
Other	845	24%	24%	-8%	(1)	3,792	3,561	3,561	0	0	-6%	(1)
Total Revenues	24,713	37%	37%	4%		65,168	66,628	66,628	0	0	2%	
Personnel Services	(8,107)	15%	15%	6%	(2)	(51,509)	(54,695)	(54,695)	0	0	6%	(2)
Supplies & Services & Capital Outlay	(1,775)	20%	25%	-5%	(3)	(7,409)	(8,851)	(8,851)	0	0	19%	(3)
Total Expenditures	(9,882)	16%	16%	4%		(58,918)	(63,546)	(63,546)	0	0	8%	
Net from Operations	14,831					6,250	3,082	3,082	0	0		
Transfers In	0	n/a	24%	-100%		529	0	0	0	0	-100%	(4)
Transfers Out	(695)	23%	18%	-26%	(6)	(5,069)	(2,982)	(2,982)	0	0	-41%	(5)
Fund Additions/(Deductions)	0					0	0	0	0	0		
Change in Fund Balance	14,136					1,710	100	100	0	0		
Beginning Fund Balance	11,328					9,618	11,328	11,328	0	0		
Ending Fund Balance	25,464					11,328	11,428	11,428	0	0	1%	
% Operating Revenues						17.4%	17.2%	17.2%			-1%	
Student FTE Enrollment - Summer	288	6%	6%	-2%		4,744	4,552	4,552	0	0	-4%	
AUXILIARY ENTERPRISES												
Enrollment Fees	2,618	38%	36%	5%	(6)	6,844	6,845	6,845	0	0	0%	
Sales & Services	1,775	12%	11%	7%	(7)	14,865	15,075	15,075	0	0	1%	
Other	440	26%	18%	42%	(8)	1,714	1,706	1,706	0	0	0%	
Total Revenues	4,833	20%	19%	8%		23,423	23,626	23,626	0	0	1%	
Personnel Services	(2,169)	20%	21%	2%		(10,176)	(10,668)	(10,668)	0	0	5%	(9)
Supplies & Services & Capital Outlay	(2,296)	16%	33%	-47%	(10)	(13,016)	(14,367)	(14,367)	0	0	10%	
Total Expenditures	(4,465)	18%	28%	-31%		(23,192)	(25,035)	(25,035)	0	0	8%	
Net from Operations	368					231	(1,409)	(1,409)	0	0		
Transfers In	675	24%	22%	5%	(11)	2,930	2,807	2,807	0	0	-4%	
Transfers Out	0	0%	21%	-100%		(2,558)	(514)	(514)	0	0	-80%	(12)
Additions/(Deductions) to Unrestricted Net Assets	(1,665)					(1,292)	(660)	(660)	0	0		
Change in Unrestricted Net Assets	(622)					(689)	224	224	0	0		
Beginning Unrestricted Net Assets	8,841					9,530	8,841	8,841	0	0		
Ending Unrestricted Net Assets	8,219					8,841	9,065	9,065	0	0	3%	
						37.7%	38.4%	38.4%				

Western Oregon University
Quarterly Management Report
(Unaudited, non-GAAP, For management purposes only)

As of September 30, 2016
For the Fiscal Year Ended June 30, 2017

	Year-to-Date					Budget		Projections				
	YTD Actual	YTD as a % of Projected	Prior YTD as % of PY Actual	% chg Current/Prior YTD	Notes	Prior Yr. Actual	Adjusted Budget	Projected 6/30/2016	Variance from Adj. Budget	Chg since Prior Report	% chg Projection to PY Actual	Notes
(in thousands except enrollment)												
DESIGNATED OPERATIONS, SERVICE DEPARTMENTS, CLEARING FUNDS												
Enrollment Fees	84	59%	55%	35%	(13)	112	143	143	0	0	28%	(13)
Sales & Services	110	28%	18%	29%	(14)	469	397	397	0	0	-15%	(14)
Other	528	20%	22%	18%	(15)	2,067	2,645	2,645	0	0	28%	(15)
Total Revenues	722	23%	22%	22%		2,648	3,185	3,185	0	0	20%	
Personnel Services	(210)	20%	33%	12%	(16)	(566)	(1,038)	(1,038)	0	0	83%	(16)
Supplies & Services & Capital Outlay	(607)	34%	24%	100%	(17)	(1,251)	(1,811)	(1,811)	0	0	45%	(17)
Total Expenditures	(817)	29%	27%	67%		(1,817)	(2,849)	(2,849)	0	0	57%	
Net from Operations	(95)					831	336	336	0	0		
Transfers In	6	11%	44%	-87%		103	54	54	0	0	-48%	(18)
Transfers Out	0	n/a	100%	-100%		(126)	0	0	0	0	-100%	(19)
Additions/(Deductions) to Unrestricted Net Assets	(82)					(302)	(302)	(302)	0	0		
Change in Unrestricted Net Assets	(171)					506	88	88	0	0		
Beginning Unrestricted Net Assets	1,307					801	1,307	1,307	0	0		
Ending Unrestricted Net Assets	1,136					1,307	1,395	1,395	0	0	7%	
Total unrestricted fund balance						49.4%	43.8%	43.8%				
Days of expenditures						93	87	87				

Notes:

General Fund:

- (1) Other Revenue, budget and projected, reduced from prior year due to the prior year sale of University House.
- (2) Personnel Services budget and projection increase reflects negotiated salary increases and new positions beginning this fiscal year.
- (3) Supplies, Services & Capital Outlay budget and projection increase reflects conservative prior year investment in IT infrastructure and computer replacements and lower than expected bad debt expense. Current year to date S&S expense is lower than the prior year and will be monitored through Q2.
- (4) Prior year Transfers-in are related to capital construction bridge funding returned from the RWEC project.
- (5) Budgeted transfers out lower than prior year due to bridge funding in prior year to support upcoming capital projects.

Auxiliary:

- (6) Current YTD enrollment fees higher than prior year due to increase in Incidental fee charged to students. Fee increase for current year was \$14/term or 4.2%.
- (7) Current year to date sales and services revenue higher than the prior year and will be monitored through Q2 for changes.
- (8) Current YTD other revenue higher than prior year due to earlier payment to Housing for classroom use in Ackerman Building.
- (9) Budgeted increase in personnel services due to salary increases, associated OPE, and staffing changes across auxiliary departments.
- (10) Variance between prior and current YTD Supplies & Services due to timing of debt service payment accounting change.
- (11) Transfers In actual YTD higher than prior fiscal year due to pay raises and staffing changes in Athletics.
- (12) Prior year transfers out higher than current year budget to support the Landers Hall remodel completed in 2016.

Designated Ops/Service Cntrs:

- (13) Enrollment Fees actual YTD and budgeted increased for the addition of the Traffic Safety Program.
- (14) Sales & Services YTD revenue higher than prior year related to timing of Telecommunications receipts. Budget and projected Sales & Services expected to be lower than prior year.
- (15) Other Revenue budget increased due to the addition of the Council of Presidents this fiscal year.
- (16) Personnel Services budget higher for 2017 due to addition of the Council of Presidents and staffing changes in Telecommunications.
- (17) Service & Supplies budget increased for the addition of the Council of Presidents.
- (18) Transfers-In made in 2016 for Telecommunications equipment are not expected in 2017.
- (19) Transfers-out in FY17 are not expected.

Western Oregon University
Transfers schedule - Projected
As of September 30, 2016
For the Fiscal Year Ended June 30, 2017
(Unaudited, non-GAAP, for management purposes only)

	E&G		Auxiliary		Des Ops - Serv Dept.	Grants	Plant fund		Total
<u>Transfers In E&G</u>									-
<u>Transfers Out E&G</u>			(a)	(b)			(c)	(d)	
			414,984	2,392,469			34,668	140,332	2,982,453
<u>Transfers In AUX</u>	(a)	(b)							
	414,984	2,392,469							2,807,453
<u>Transfers Out AUX</u>					(e)		(f)		
					48,356		465,221		513,577
<u>Transfers In DO, SD</u>				(e)		(g)			
				48,356		5,694			54,050
<u>Transfers Out DO, SD</u>									-

Type	Description
(a) Actual	Year to date Athletic operations support
(b) Budgeted	Athletic operations support - Staff/Coach salaries and OPE
(c) Actual	Year to date transfer out of funds to SELP
(d) Budgeted	Transfer out of funds to SELP debt service fund for payment
(e) Budgeted	Auxiliary funded scholarships
(f) Budgeted	Fund building & equipment replacement reserves for Housing, Dining, Parking, Health & Wellness Center, and the Werner University Center.
(g) Actual	Transfer from TR grant funds to close fund.



Fiscal Year 2017 Operating Budget



July 1, 2016 thru June 30, 2017

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Budget Message

September 17, 2016

President Rex Fuller,
Members of the Board of Trustees,
Members of the WOU Community,

RE: Adopted Budget for the Fiscal Year 2016-2017

I am pleased to present the Fiscal Year 2017 (FY17) budget for Western Oregon University (WOU), which consists of both the Education and General Fund (E&G) and Non-General Fund budgets.

WOU enters FY17 fiscally sound with a balanced budget that reflects our continued effort to clearly and accurately report university budget plans in support of our continued success. Resources are allocated to academic and administrative units through the annual budget process which focuses on student affordability and success, quality academic programs, and financial sustainability. New budget initiatives outlined in this document demonstrate the university's desire to remain competitive and ensure the best possible experience for everyone who calls Western their home.

While this budget highlights the current strength of WOU's financial health, many challenges lie ahead. Those challenges will test the university on many levels and are outlined throughout this document. Nevertheless, we move forward recognizing Western Oregon University's academic distinction and success is the result of the hard work and dedication of outstanding faculty, staff, and academic leaders who put the needs of our students first.

Budget development process

The process to develop the FY17 budget began in February 2016 when those responsible for budget oversight and development (see pg xx) received a copy of their budget documents. These documents contain all updated information for salary and benefits (known to the university at the time of distribution) and supplies and services (S&S) allocations equal to the immediately preceding year (FY16). Units were asked to review these worksheets, return them with any reallocations they wish to make within their unit, and submit a list of prioritized budget requests. Appendix xx, the Budget Development Memo, outlines allowed reallocations and steps for requesting new funding. Upon receipt of the budget documents, the Budget Office compiles the documents and presents them to the Vice President for Finance and

Administration (VPFA) and the President for review. The Provost & Vice President for Academic Affairs also receives a compiled copy of all academic budgets. Once individual unit budgets have been reviewed, Budget Hearings are scheduled with the President and VPFA to discuss proposals and highlight any new funding requests. Final decisions for new funding are made by the President in consultation with the President's cabinet.

Initial budget documents are created after the final determination on new funding requests has been made and a copy is then distributed to units. These worksheets serve as the Initial Budget for the coming fiscal year and allow the department to plan accordingly. The University budget is finalized once tuition projections are completed after fall term fee assessment and in time for the first fiscal quarter ending September 30th.

Summary of changes

The following are significant budget changes for fiscal year 2017:

- ✿ State appropriations are expected to increase \$900k in the current year as a result of the Student Success and Completion Model (SSCM) funding formula administered by the Higher Education Coordinating Commission (HECC). This 3.9% increase in funding is largely due to the adjustment of the funding formulas in which 40% of WOU's state funding is based on measurable outcomes and 60% based on student credit hours. In FY16, this split was 20% outcomes-based and 80% student credit hours. Further adjustment to state appropriations is expected once HECC completes the settle up process adjusting for actual 2016 graduation counts and Fall enrollment for the current academic year.
- ✿ Student full-time equivalency (SFTE) is projected to decrease 4.1% due, in part, to factors outside of WOU's control. This is the sixth year in a row due that enrollments have declined at WOU. Likely impacting enrollment figures is the new Oregon Promise, launched this year, which is reducing the number of new freshmen, most of whom have turned to community colleges in exchange for reduced tuition.
- ✿ In total, WOU is anticipating a \$791k increase in net tuition and fees this fiscal year over FY16, a result of increased tuition rates, a change in the mix of students enrolled (i.e. resident, WUE, non-resident, graduate, promise cohorts), and reduced fee remissions funding due to lower enrollment.
- ✿ While WOU is anticipating an additional \$1.5 million in total revenue this fiscal year, salary and benefit costs are expected to increase \$3.1 million over last year's actual costs. This is due to prior year vacancies expected to be filled and salary increases for faculty and staff. Additional information on salary increases can be found on page xx.

- ✦ Transfers out in support of university Athletics increased 5.6% or \$148k due primarily to salary and benefit cost increases. Budgeted at \$2.8 million, the general fund's contribution amounts to 52.9% of the total expense budget for Athletics with additional funding coming from student fees (24.3%), state lottery funding (11.0%), and self-generated revenue (11.8%). Additionally, E&G funds contribute \$290k annually for athletic fee remissions, an increase of \$130k over the prior year contribution. Additional information is available in figures xx and xx.

- ✦ Programmatically, 63.1% of WOU's annual E&G expense budget is dedicated to instruction, research, and academic support while the remaining 36.9% is allocated to student services, operations & maintenance, and institutional support.

Included in the changes above is additional funding to budget areas to support new initiatives. This includes:

- ✦ \$64k for the two Colleges for additional staff support and funding for TK20 and edTPA, assessment and record systems for the College of Education.

- ✦ \$96k to support student services, including the addition of funding for Abby's House, Center for Women and Families.

- ✦ \$82k to provide additional student wages and one FTE in the Financial Aid Office.

The future

In the coming biennium, WOU faces many mandatory cost increases in order to maintain current service level (CSL). In an analysis recently completed for the HECC's agency budget request that is submitted to the Governor, WOU determined that expenses will rise \$13.1 million for the 2017-2019 biennium. The largest increases will be in faculty and staff salaries (\$6.0 million) as well as retirement benefits (\$3.8 million). Each of these issues in addition to other cost increases present real threats to WOU's financial stability. Without additional state support, WOU has very limited options outside of tuition increases to generate additional revenue, which hampers Western's promise to make tuition affordable for students.

The increase in retirement expenses for WOU represents the largest percentage increase when compared with the 2015-2017 biennium. WOU has projected a 29.4% increase in retirement payments due to unfunded liabilities of \$22 billion in the state's Public Employees Retirement System or PERS. In order to shore up the system's pension obligations, rate increases of 5.2% or greater of payroll are expected beginning in FY18 and increasing each biennium. For WOU, a 5.2% increase amounts to \$2.1 million in additional retirement costs. For this current fiscal year,

WOU has budgeted \$8.3 million in retirement costs across E&G, auxiliary, designated operations, and service center funds.

Also impacting future expenses at WOU is new legislation and regulation promulgated at both the state and federal levels. The first of these are increases in the state's minimum wage raising the wage annually from \$9.25 in 2015 to \$13.50 per hour in 2022 (for Polk County).

Beginning July 1, the minimum wage increased to \$9.75 per hour impacting a majority of WOU's student pay. Also impacting wages is a revision of the Fair Labor Standards Act (FLSA) exemption rules that outlines when an employee is exempt from overtime. Previously, an employee could be exempt when their job descriptions met certain conditions and their annual salary was greater than \$23,660. Effective December 1, the annual salary threshold for exempt employees moves to \$47,476; associated overtime costs or salary increases (if necessary) are not included in the university's calculation of CSL as described above.

Western Oregon University plans for continued success and prepares for financial and operating challenges that may arise as the year unfolds. As a university, we continue to maximize efficiency and provide a high quality education at an affordable cost.

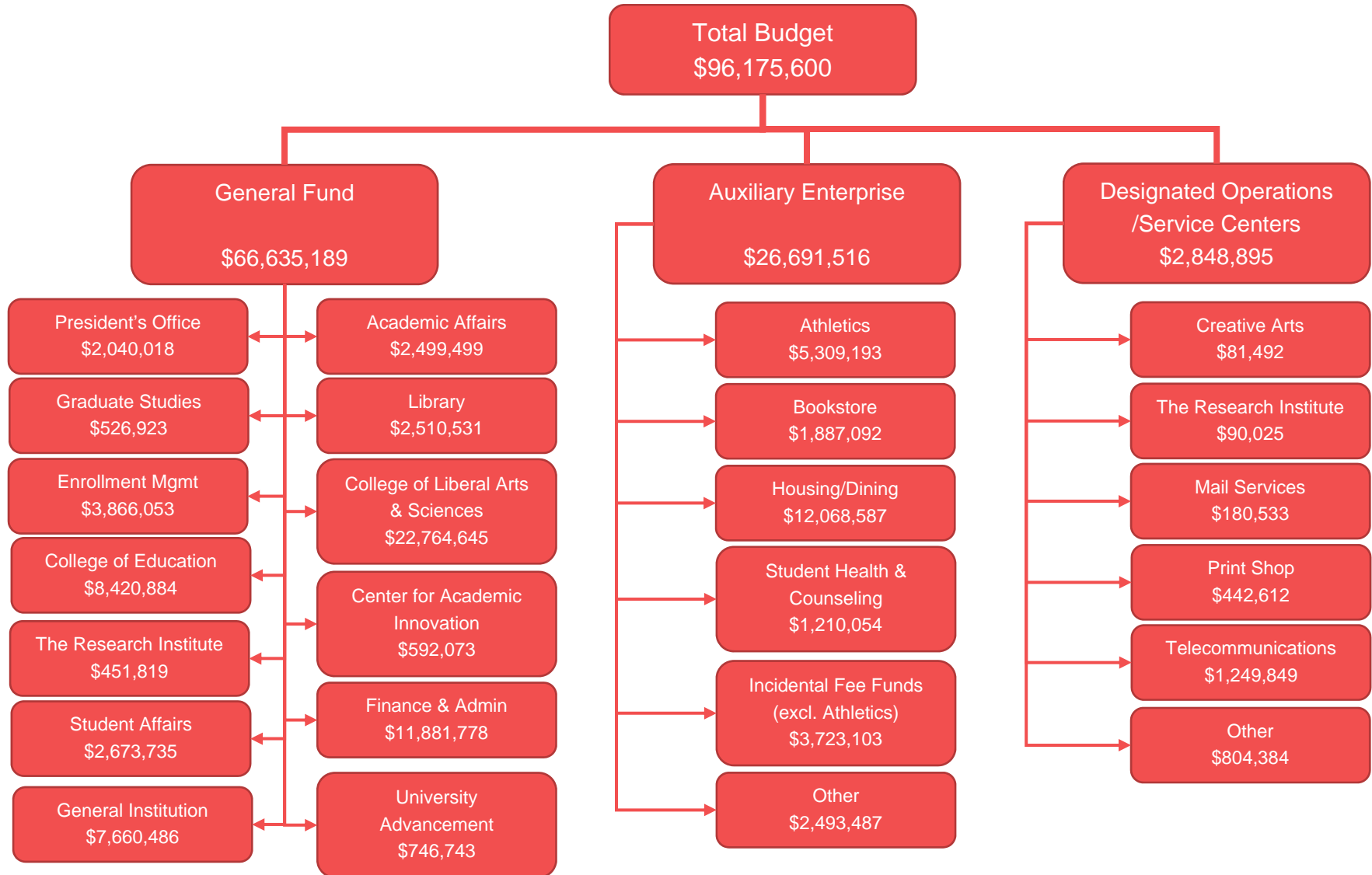
Our plan for success and the resulting budget is likely to change as the year progresses and priorities are reconsidered. Nevertheless, we move forward with cautious determination and thoughtful preparation recognizing Western Oregon University's academic distinction and success is the result of the hard work and dedication of outstanding faculty, staff, and academic leaders who place the needs of our students first.

Please contact me if you require any additional information.

Sincerely,

Eric Yahnke
Vice President - Finance & Administration, CFO

Expense Budget by Fund



Western Oregon University
Education and General Fund Operations
For the Fiscal Years Ending June 30th
Fiscal Year 2017 - Initial Budget

	2015	2016	FY16-15		2017	FY17 Budget -	
	Actual	Actual	\$ Δ	% Δ	Initial Budget	FY16 Actual \$ Δ	% Δ
Government Appropriations							
State Appropriations	17,620,235	22,988,339	5,368,104	30.5%	23,887,904	899,565	3.9%
Total Government Appropriations	17,620,235	22,988,339	5,368,104	30.5%	23,887,904	899,565	3.9%
Tuition and Resource Fees, Net of Remissions							
Tuition Revenue							
Academic Year Tuition							
Resident Undergraduate	19,727,161	19,696,359	(30,802)	-0.2%	19,662,345	(34,014)	-0.2%
Nonresident Undergraduate	5,462,194	5,002,912	(459,282)	-8.4%	5,151,195	148,283	3.0%
Resident Graduate	1,408,685	1,477,370	68,685	4.9%	1,528,956	51,586	3.5%
Nonresident Graduate	1,205,148	815,562	(389,586)	-32.3%	834,480	18,918	2.3%
Western Undergrad Exchange (WUE)	6,011,944	6,399,967	388,022	6.5%	6,351,885	(48,082)	-0.8%
Continuing Education	5,812,361	6,351,047	538,685	9.3%	6,519,286	168,240	2.6%
Faculty & Staff	302,214	336,949	34,734	11.5%	351,090	14,141	4.2%
Total Academic Year Tuition	39,929,708	40,080,164	150,456	0.4%	40,399,237	319,073	0.8%
Summer Session Tuition	1,266,769	1,184,784	(81,986)	-6.5%	1,187,217	2,433	0.2%
Total Tuition Revenue	41,196,478	41,264,948	68,470	0.2%	41,586,454	321,507	0.8%
Student Fees							
Technology	28,220	30,975	2,755	9.8%	30,975	-	0.0%
Matriculation	633,689	611,757	(21,932)	-3.5%	691,862	80,105	13.1%
Other Student Fees	1,027,715	1,074,666	46,951	4.6%	1,074,667	1	0.0%
Student Fee Revenue	1,689,624	1,717,398	27,773	1.6%	1,797,504	80,106	4.7%
Less Fee Remissions	3,413,328	4,594,335	1,181,007	34.6%	4,204,496	(389,839)	-8.5%
Tuition and Resource Fees, Net of Remissions	39,472,774	38,388,010	(1,084,764)	-2.7%	39,179,462	791,452	2.1%
<i>% Fee Remission to Gross tuition</i>	<i>8.29%</i>	<i>11.13%</i>			<i>10.11%</i>		<i>-1.0%</i>
Other Revenue							
Indirect Cost Recoveries	588,530	519,284	(69,246)	-11.8%	503,000	(16,284)	-3.1%
Sales & Services, Other Revenue	2,672,002	3,272,221	600,220	22.5%	3,058,285	(213,937)	-6.5%
Other Revenue	3,260,532	3,791,506	530,974	16.3%	3,561,285	(230,221)	-6.1%
Total Operating Revenue	60,353,541	65,167,855	4,814,314	8.0%	66,628,651	1,460,796	2.2%
Expenditures							
Personnel Services	48,598,676	51,508,959	2,910,283	6.0%	54,685,542	3,176,583	6.2%
Supplies & Services	7,767,116	7,050,683	(716,433)	-9.2%	8,757,964	1,707,281	24.2%
Capital Outlay	776,500	358,155	(418,345)	-53.9%	202,691	(155,464)	-43.4%
Total Expenditures	57,142,291	58,917,797	1,775,506	3.1%	63,646,197	4,728,400	8.0%
Transfers							
Transfers In	(453,114)	(529,062)	(75,948)	16.8%	-	529,062	-100.0%
Transfers Out - Other	1,573,648	2,410,365	836,717	53.2%	175,000	(2,235,365)	-92.7%
Transfers Out - Athletics Support	2,535,437	2,658,987	123,550	4.9%	2,807,453	148,466	5.6%
Total Transfers	3,655,971	4,540,290	884,319	24.2%	2,982,453	(1,557,837)	-34.3%
Change in Fund Balance	(444,722)	1,709,768			-		
Beginning Fund Balance	10,062,921	9,618,199			11,327,967		
Ending Fund Balance	9,618,199	11,327,967	1,709,768	17.8%	11,327,967	-	0.0%
% Operating Revenues	15.9%	17.4%			17.0%		

Expenditures & Transfer Out by Program							
Instruction & Dept. Research	29,481,083	30,910,860	1,429,777	4.8%	31,863,391	952,531	3.1%
Research	481,349	752,953	271,604	56.4%	656,604	(96,348)	-12.8%
Academic Support	9,484,276	9,043,877	(440,399)	-4.6%	9,509,964	466,087	5.2%
Student Services	5,812,588	6,203,442	390,854	6.7%	6,626,976	423,533	6.8%
Operations/Maint.	4,534,196	4,511,721	(22,475)	-0.5%	4,943,874	432,153	9.6%
Institutional Support	8,922,448	9,905,309	982,861	11.0%	10,220,387	315,079	3.2%
Athletics Support	2,535,437	2,658,987	123,550	4.9%	2,807,453	148,466	5.6%
Total Expenditures & Transfers by Program	61,251,377	63,987,149	2,735,772	4.5%	66,628,651	2,641,501	4.1%

Introduction

The WOU operating budget contains three major fund types as seen in figure 7.1. The primary focus of this budget document is on Education & General funds of \$66.6 million, however, this document will also provide select information pertaining to self-support Auxiliary Enterprise, Designated Operation, and Service Center Operations. Included in the E&G budget are all operating expenses that maintain essential services at WOU. Also included in E&G funds are \$250k in recurring, strategic investments along with some one-time dollars. This year's operating budget reflects a 5.0% increase in expenditures and transfers over FY16 actual, while revenue generation is only expected to increase 2.2% over last year.

Operating Revenues

Government appropriations

This fiscal year marks the second year in which funding decisions were made solely by the HECC. Unlike the former Resource Allocation Model (RAM) used by the now defunct Oregon University System (OUS), the Student Success Completion Model (SSCM) focuses primarily on a measureable set of student outcomes. These outcome measures include the following:

- Degrees & degree level
 - Baccalaureate
 - Masters
 - Doctoral
 - Professional
 - Graduate Certificates
 - Transfer Student Degrees
- Student sub-populations
 - Underrepresented minority students
 - Low income students (Pell recipients)
 - Rural students
 - Veteran students
- Degree type
 - Science, technology, engineering, or math (STEM)
 - Health
 - Bilingual Education

Each of the various outcomes is assigned a “weight” based on its importance as defined by the HECC. These weights are then used to calculate the funding that each university will receive based on the number of students that complete the education level in a given Classification of Instructional Programs (CIP). For example, a student that graduates with a Bachelor's degree in technology is weighted heavier than a student that graduates with a Master's degree in music.

For the 2017 fiscal year, the percentage of support from the Public University Support Fund (PUSF) that is allocated to WOU based on outcomes is 40% of the total allocation (excluding base funding) as the HECC continues to ease into the new funding distribution system. The remainder of WOU’s 2017 allocation is based on student credit hour enrollments and base funding which consists of funding for regional, research, and mission support objectives. The equation for determining total funding for the 2017 fiscal year is as follows:

$$\text{PUSF Support} = \text{Base funding} + [\text{Student Credit Hours (60\%)} + \text{Outcomes Based funding (40\%)}]$$

FY17 state appropriations are budgeted at \$23.9 million representing an increase of 3.9% over the prior year. State appropriations reflected in the FY17 initial budget account for 35.9% of total budgeted E&G revenue and is not expected to increase, while actual FY16 state appropriations provided 35.3% of total revenue.

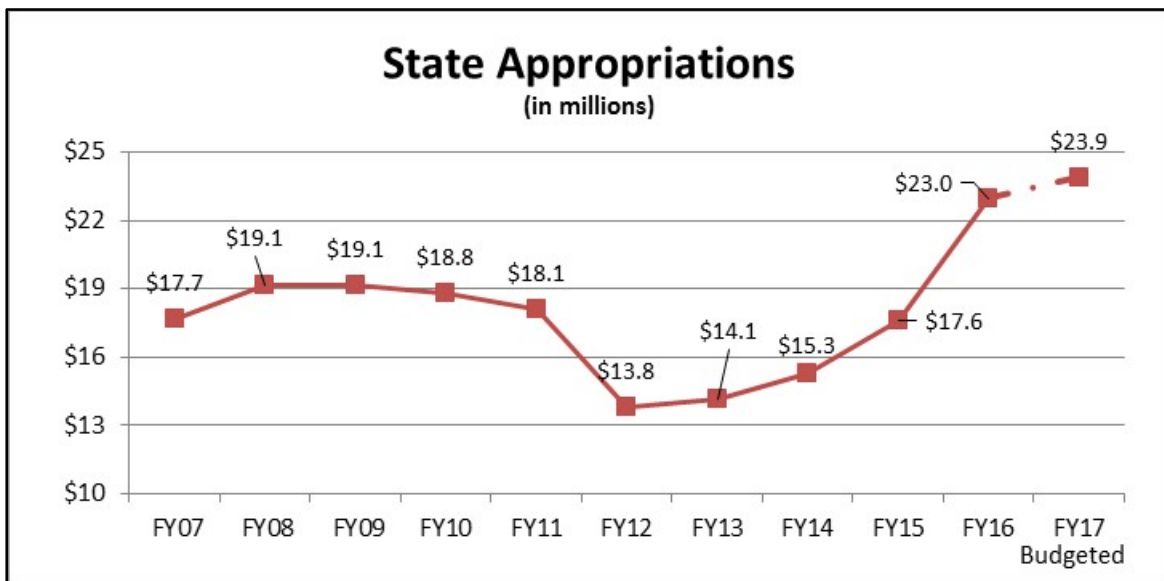


Figure 11.1

State Funding Comparison by Fiscal Year

	SSCM 2015-2016	SSCM 2016-2017	\$ Δ	% Δ
Outcomes Funding				
BA/BS - Non-Transfers	1,463,404	2,993,927	1,530,523	104.59%
BA/BS - Transfers	524,492	1,132,727	608,235	115.97%
Masters	249,390	474,871	225,481	90.41%
PhD	-	-	-	0.00%
Professional	-	-	-	0.00%
Grad. Certificate	35,887	63,607	27,720	77.24%
Area of Study	68,427	150,315	81,888	119.67%
Student Populations	565,556	1,188,379	622,823	110.13%
Total Outcomes Funding **	2,907,156	6,003,825	3,096,669	100.00%
Enrollment Funding				
Undergraduate Funding	11,216,024	8,526,295	(2,689,729)	-23.98%
Graduate Funding	994,496	781,435	(213,061)	-21.42%
Settle-up/(down) - Enrollment Funding	10,015	-	(10,015)	-100.00%
Total Enrollment Funding **	12,220,535	9,307,730	(2,912,805)	-23.84%
Incentives for Student Success	-	-	-	#DIV/0!
SSCM Stop Loss/Stop Gain (Net) **	8,369	98,887	90,518	100.00%
Total Outcomes & Enrollment Funding	15,136,060	15,410,442	274,382	1.81%
Mission Differentiation Funding				
Regional Support				
Regional University Support Adjustment	1,801,876	1,843,320	41,444	2.30%
Retrenchment	199,313	203,898	4,585	2.30%
Retention and Graduation	348,797	356,819	8,022	2.30%
Underpinning	348,797	356,819	8,022	2.30%
11-13 Regional Support	808,314	826,906	18,592	2.30%
Regional Access	93,371	95,520	2,149	2.30%
Shared Services IT	489,014	500,262	11,248	100.00%
Total Regional Support	4,089,483	4,183,544	94,061	2.30%
Research Support				
Sponsored Research	127,322	130,250	2,928	2.30%
Faculty Salaries - Research	69,463	71,061	1,598	2.30%
Total Research Support	196,784	201,311	4,527	2.30%
Mission Support				
Engineering Technology Undergraduate	1,681	1,720	39	2.32%
Collaborative OUS Nursing Program	25,007	25,583	576	2.30%
Campus Public Service Programs	1,560	1,597	37	2.37%
System wide Expenses/Programs	151,017	154,491	3,474	100.00%
Health Professions Programs (Nursing)	315,009	322,255	7,246	100.00%
Total Mission Support	494,275	505,646	11,371	2.30%
Central Services				
IT Fifth Site/OCATE/Southwest Oregon/OWEN	-	-	-	#DIV/0!
HB 5201 SEIU compensation costs	-	-	-	#DIV/0!
Total Mission Differentiation Funding **	4,780,543	4,890,501	11,371	0%
Tuition Buydown: HB 5008			-	#DIV/0!
Tuition Buydown: HB 5101 **	1,119,323	1,119,323	-	0.00%
Compensation Agreements: SB5507		485,646		
TRU Shared Services	1,260,448	1,289,438	28,990	100.00%
Total Public University Support Fund	22,296,374	23,195,350	413,330	1.85%
June 2014 E-Board Funding (one-time)	-	-	-	#DIV/0!
Subtotal (previously E&G)	22,296,374	23,195,350	413,330	1.85%
Engineering Technology Sustaining Funds / ETIC Allocation	300,273	300,859	586	0.20%
State SELP Allocation*	391,692	391,692	-	0.00%
Total State Appropriations	\$ 22,988,339	\$ 23,887,901	\$ 413,916	1.80%

*The purpose of the Supplemental Energy Loan Program is to promote energy conservation and renewable energy resource development.

Tuition revenue

WOU receives approximately 95% of its E&G funds from tuition revenue and government appropriations. Budgeted at \$39.2 million, net tuition and fees represents 58.8% of total budgeted revenue for FY17. Total tuition and fee revenue (excluding fee remissions) is expected to increase by .93% or \$402k over FY16 actual. This increase is the result of a modest tuition rate increase for graduates and undergraduates. The increase in tuition revenue however, is tempered by a reduction in enrollment as seen in figures xxx.

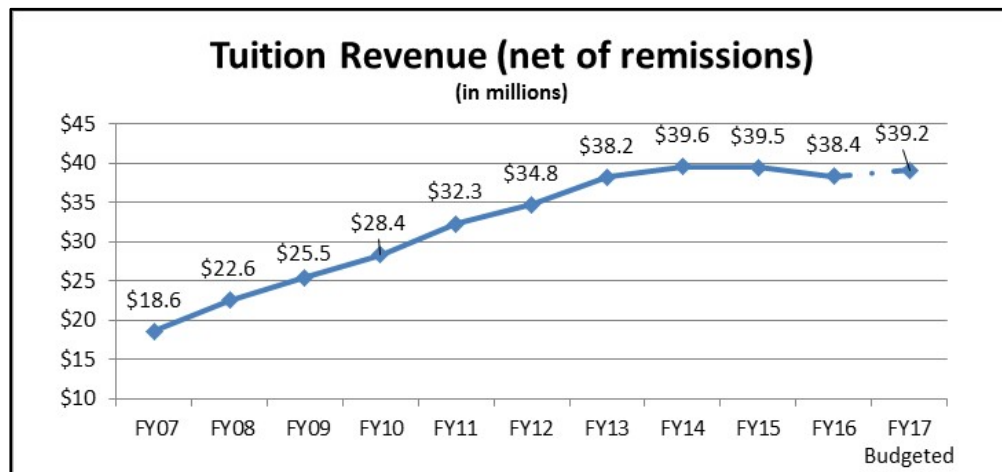


Figure 13.1

Enrollment

WOU has seen a decline in its enrollment, both headcount and SFTE, since fall term 2011. At its peak, WOU had a total of 6,217 students taking courses and a SFTE of 5,127.

For fall term 2016, WOU is projecting that the SFTE will decrease 3.0% among undergraduates and graduates (excludes continuing education SFTE). The greatest decrease in headcount comes from Oregon residents. This decrease in headcount has been felt across many of Oregon's public universities and is the result of a variety of factors, including (but not limited to): continuing improvement in economic conditions; low high school graduation rates; the introduction of the Oregon Promise, which incentivizes Oregon high school graduates to attend community college at a subsidized rate.

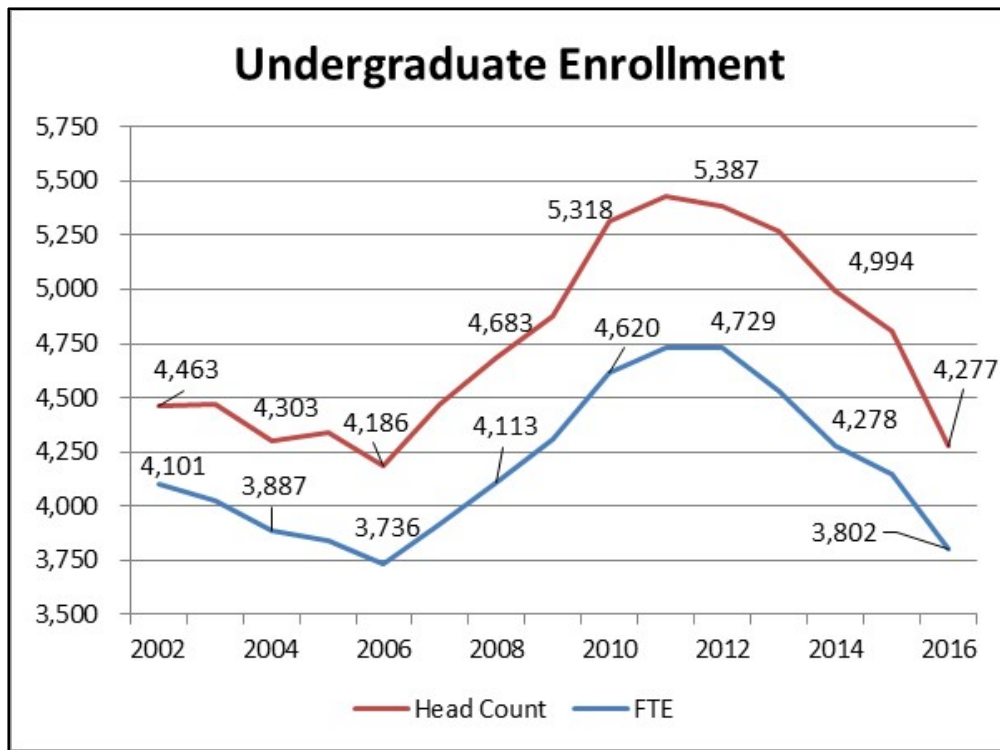


Figure 14.1

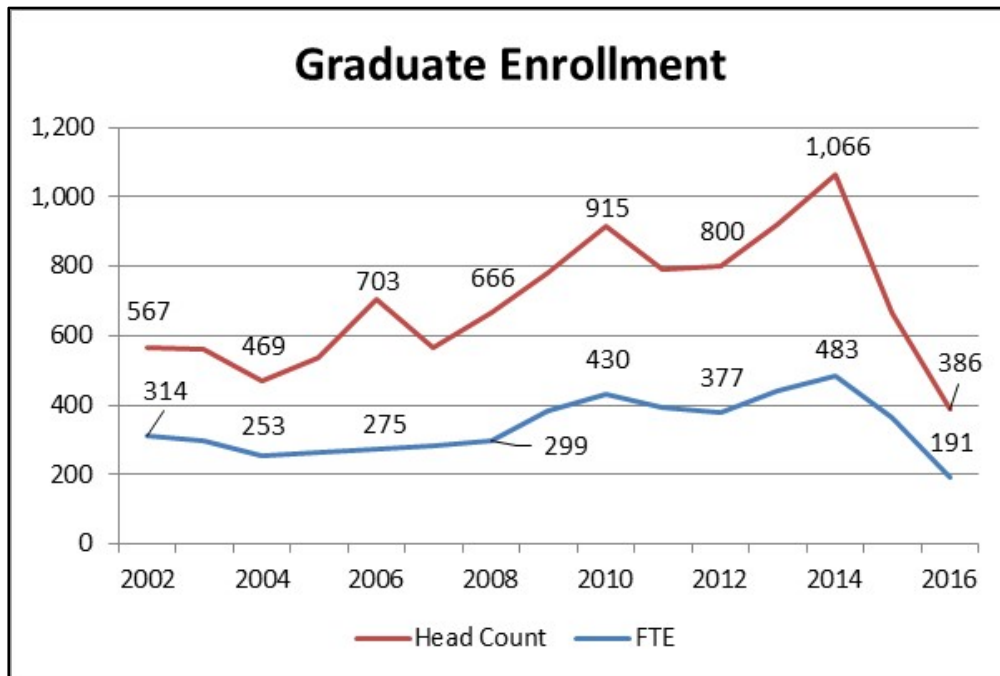


Figure 1

Nonresident Enrollment

Nonresident enrollment is comprised of international students and students from other U.S. states and accounted for approximately 21% of WOU's total headcount for fall term 2015. International enrollment fell slightly last year from 350 students in the fall of 2014 to 328 in the fall of 2015.

Finally, a majority of those students coming to WOU from outside Oregon are from fifteen western U.S. states. Eligible for the Western Undergraduate Exchange (WUE) program, students pay 150% of the in-state tuition rate. Enrollment in WOU's WUE program continues to grow as students find tuition rates favorable compared to their own state. For the fall of 2015, WOU saw 175 students from states that participate in the WUE program which include all of the Oregon border states as well as Alaska, Arizona, Hawaii, and Utah. Since the fall of 2007, WOU has seen a 92% increase in the number of WUE students taking courses.

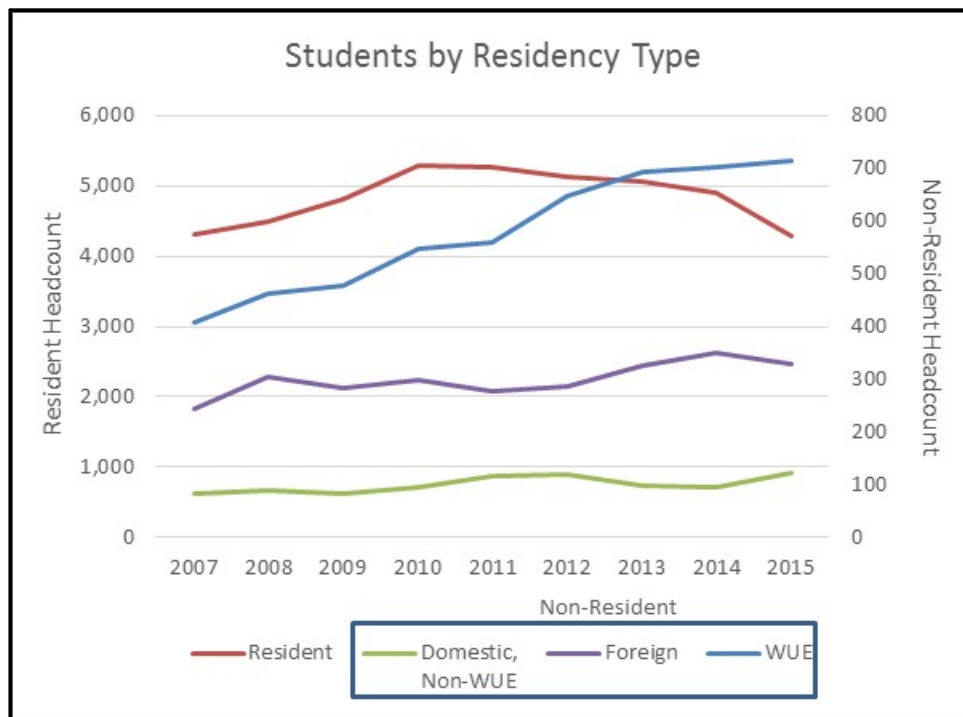


Figure 12.1

Tuition Rates

Increased state support in both the prior and current fiscal years has allowed WOU to limit tuition increases. For this academic year, WOU increased tuition 2.7% for those enrolling in the variable, non-promise program. Even with this increase, WOU continues to offer competitive tuition rates. The Western Promise which guarantees newly enrolled, resident undergraduate freshmen the same tuition rate for four years, will be entering its tenth year. This commitment provides families with a stable plan for affordable access to a degree from WOU. In total, Promise revenue accounts for approximately 31.8% of total projected tuition revenue this year.

For the 2016-17 academic year, the newest cohort of Western Promise students will pay \$181/credit for all four years they attend WOU. With fees, the most recent iteration of the Western Promise is still less than the tuition at both Oregon State University and the University of Oregon. For those opting not to select the Western Promise, students will instead pay a variable, non-promise rate. This non-promise rate, now \$155/credit, is lower than the Oregon public universities' (OPU) average increase.

Undergraduate nonresident and graduate tuition rates increased 3% in order to maintain current services reflecting, in part, inflationary increases.

Lastly, for the 2016-17 academic year, all new freshmen and transfer students must pay a one-time matriculation fee of \$350, up \$50 or 16.7% since the prior academic year.

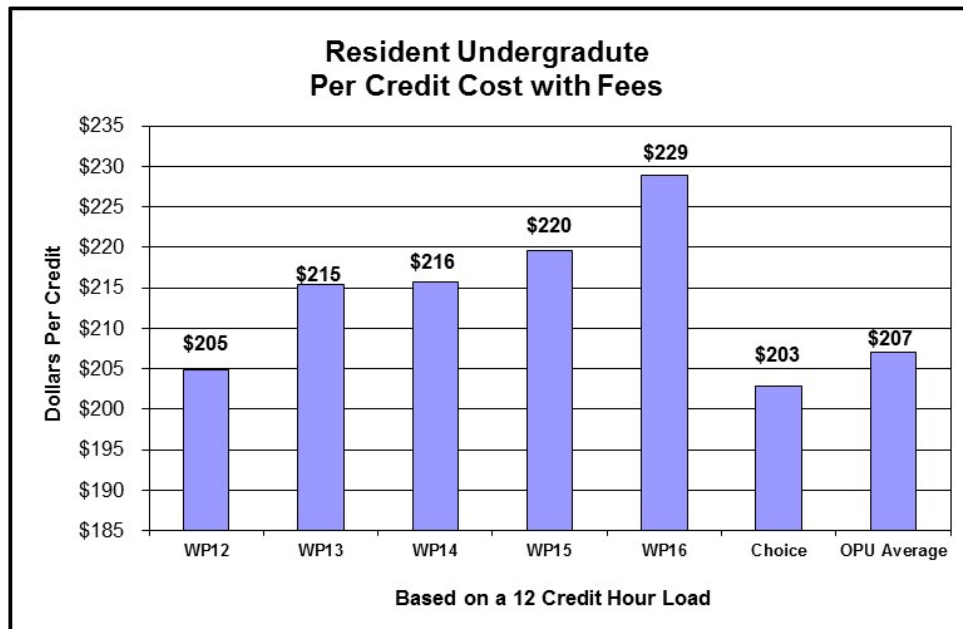


Figure 3

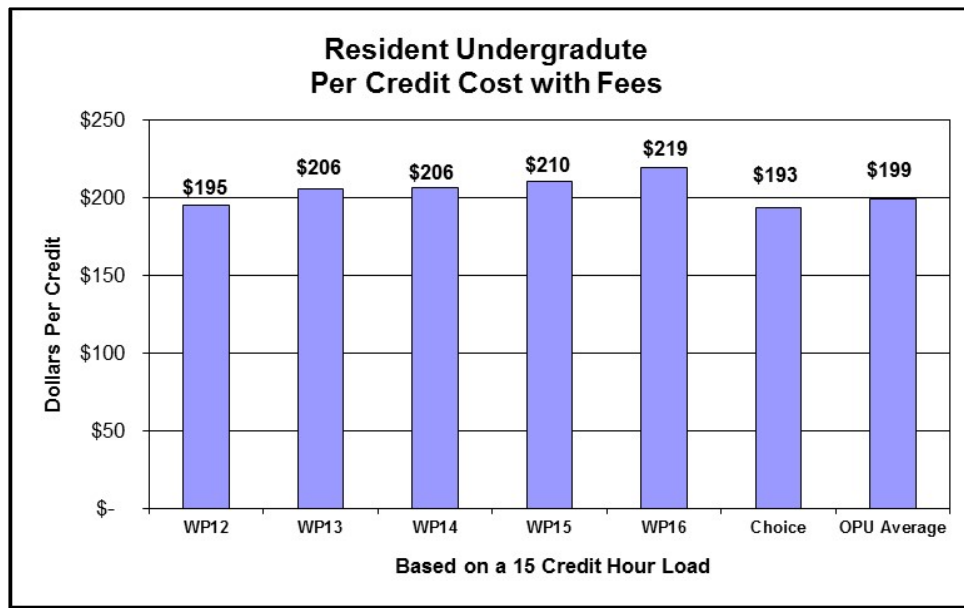


Figure 14.1

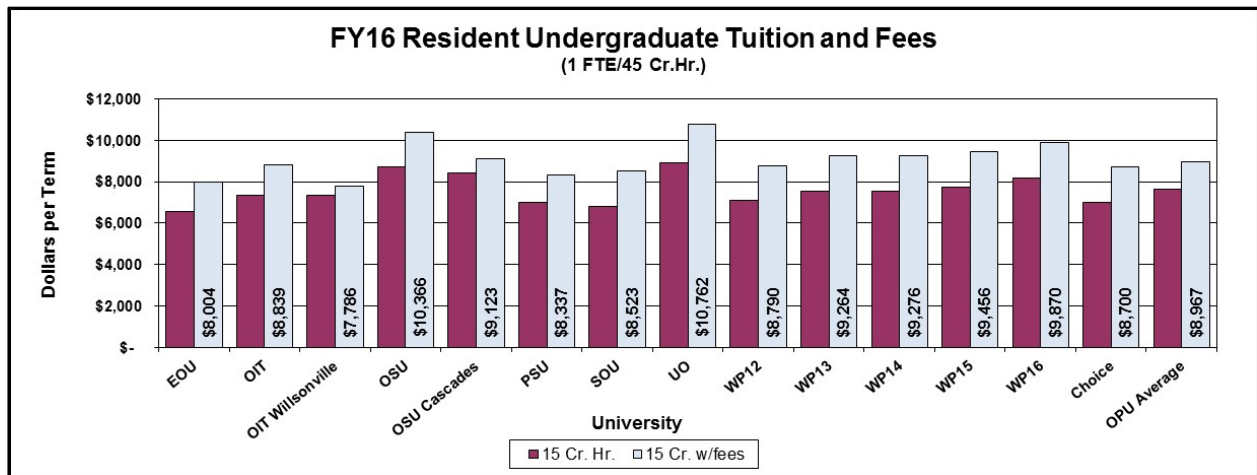


Figure 17.2

Undergraduate remissions

WOU administers financial aid from a wide variety of federal, state, institution, and private sources. WOU has budgeted tuition waivers of \$4.2 million for the current fiscal year (seen in figure 18.1). While this represents a decline in total remissions of 8.5% or \$390k, the decline is largely due to the reduced enrollment expected for the fiscal year.

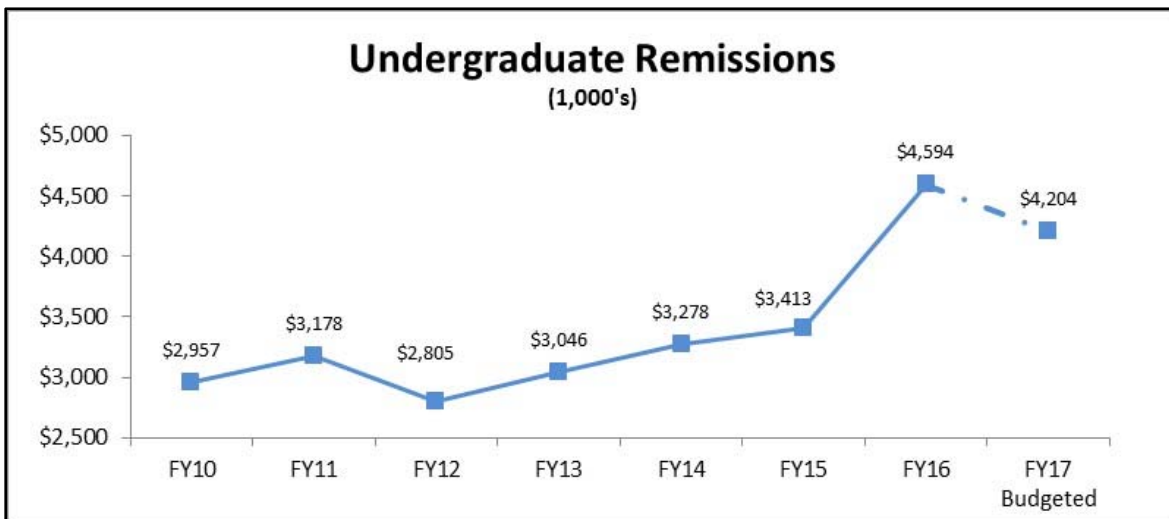


Figure 18.1

Other revenues

In addition to tuition & fee revenue and state support, WOU generates additional revenue through general sales, indirect cost reimbursements, interest, and other revenue streams. Since fiscal year 2012, WOU has maintained a steady revenue stream of \$2.8 million. For FY17, WOU is projected to receive \$3.6 million in other revenue, which amounts to 5.3% of WOU's total annual revenues.

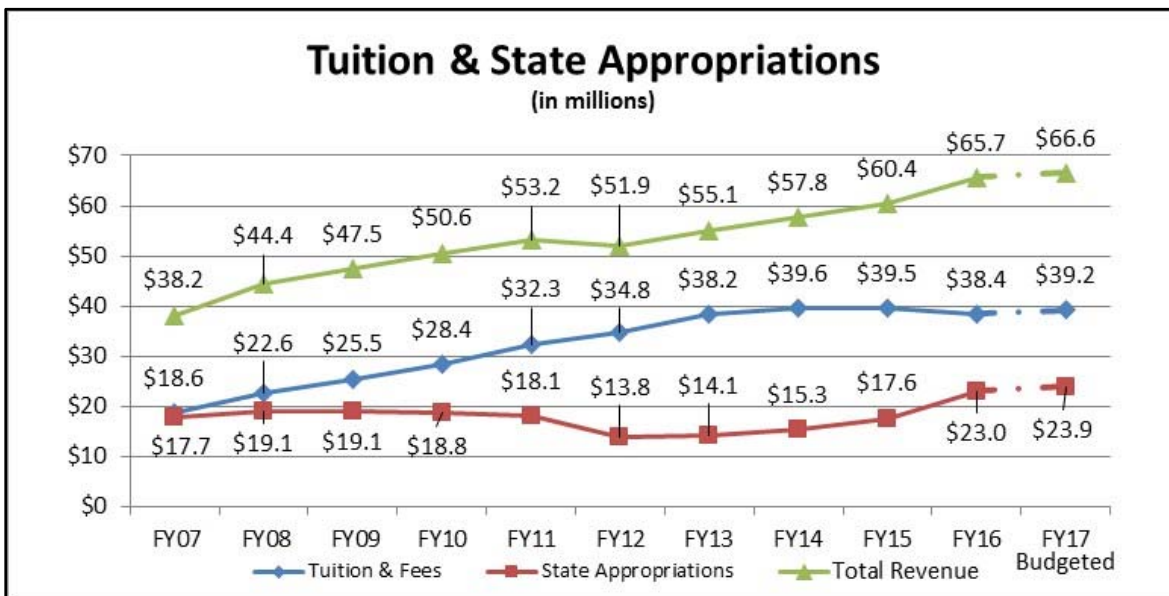


Figure 18.2

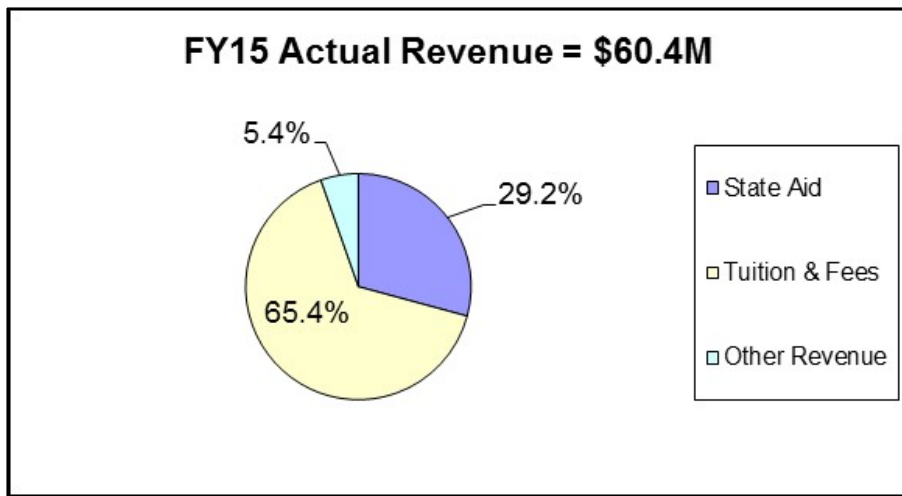


Figure 19.1

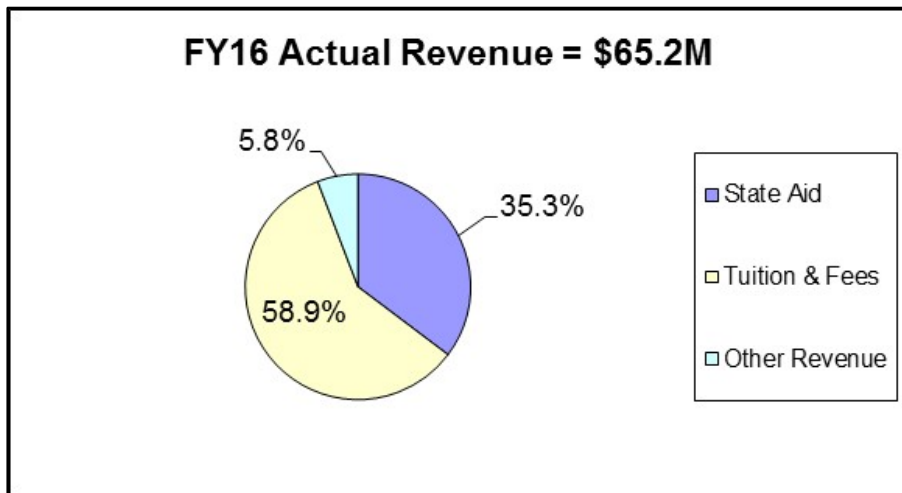


Figure 19.2

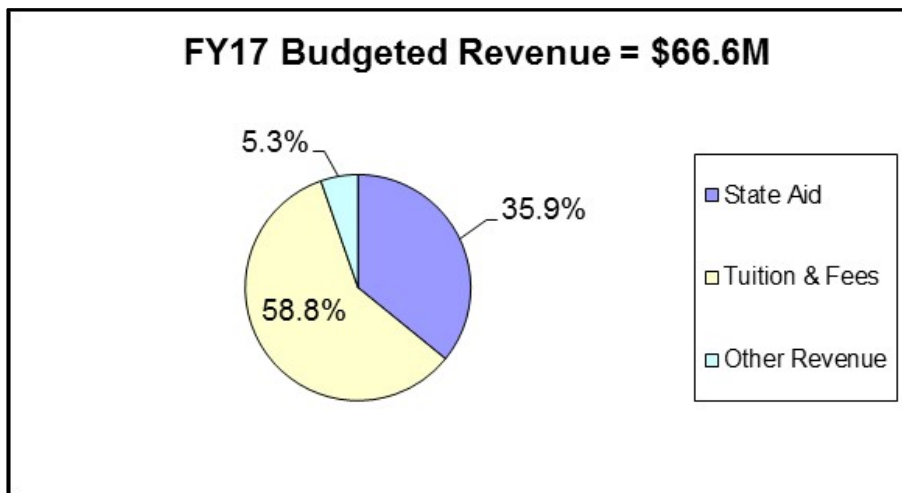


Figure 19.3

Operating expenses

Personnel services

Salary and benefits provided by the general fund account for 82.1% of the general fund budget and is the fastest rising cost at WOU. Various collective bargaining agreements (CBA) and benefit packages determine actual costs and budgeted amounts. For the current fiscal year, WOU has budgeted \$54.7 million in personnel related expenses, a 6.2% increase over the prior year actual. Below is a summary of significant changes to faculty & staff salaries and benefits based on completed CBAs or decisions made by the university. All salary costs include the full cost of any FY16 mid-year increases (roll-up costs).

- ✦ Classified – The SEIU CBA for 2015-19 was ratified in October 2015. All of the university's classified personnel and some temporary staff are subject to this contract, and the FY17 budget is based on its provisions. Significant items incorporated in this budget include:
 - A 2.25% cost of living adjustment (COLA) effective December 1, 2016.
 - All eligible classified employees will receive a step increase (equal to approximately 4.75%) on their salary eligibility date. The step system is maintained with 10 steps so those employees currently at the 10th step are not eligible for the 4.75% step increase.
 - 95/5% split for all employees eligible for health insurance (.75 FTE or greater) with an additional \$40/month subsidy for those employees whose monthly salary is less than or equal to \$2,885/month. Those that choose the least expensive medical insurance plan offered in the county they live or work in will pay only 3% of their premiums while WOU pays the remaining 97%.

- ✦ Faculty – The WOUFT CBA for 2015-17 was ratified in March 2016. All faculty, including non-tenure track faculty, are subject to the provisions of the contract. Significant items incorporated in this budget include:
 - Adjustment to a new salary schedule with 37 steps effective September 2016.
 - A step increase for each faculty member with one full year of service completed. Leave without pay does not constitute one year of service while professional leave (i.e. sabbaticals) does count toward service. For non-tenure track professors, 5% is added to their base salary rates.
 - Continuation of health insurance benefits at 95/5% or 97/3% for those who choose the least expensive plan outlined in the classified section above.

- \$200k in faculty development funds as well as access to funds remaining from the prior fiscal year.
- ✦ Professional staff – An average increase of 3% for eligible employees effective July 2016; includes a 2.5% COLA and .5% for merit and equity adjustments.
- ✦ Student employees – With the passage of Senate Bill 1532, the minimum wage for Polk County increased from \$9.25 to \$9.75 with increases annually through 2022. Western typically employs more than 1,260 student employees that will now earn between \$9.75 and \$13.50/hour, earning an average of \$9.73/hour in 2016.

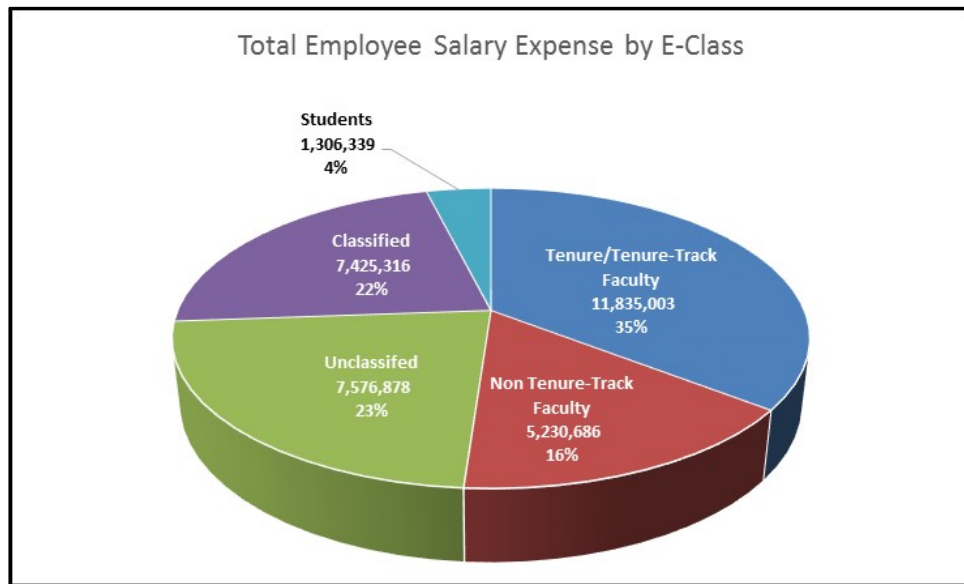


Figure 21.1

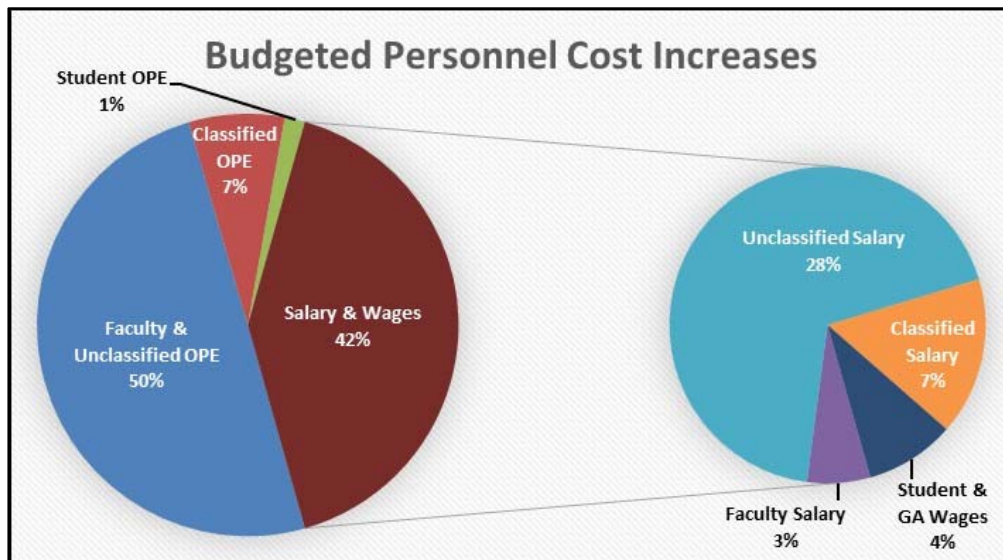


Figure 22.2

Other personnel expenses (OPE)

There are three components that make up OPE costs budgeted for each individual employee. Those components include health/life insurance costs, retirement, and other (FICA taxes, unemployment insurance, and insurance payments for the State Accident Insurance Fund – SAIF). The health/life insurance costs are calculated using an individual’s selected health care plan and rates from the Public Employees Benefits Board (PEBB). This information is then combined to create a university composite rate that is used across the institution when calculating the costs a department will pay for health care. In the past, this composite rate included the rates from all seven public universities. The current composite rate for WOU is \$1,269/month. Also budgeted in this fiscal year is a 4.04% anticipated increase in PEBB rates as determined by PEBB at their July 2016 meeting, effective December 2016. The result of this increase is an additional \$211k in costs to the university. Over the biennium, PEBB rates will have increased 6.6%.

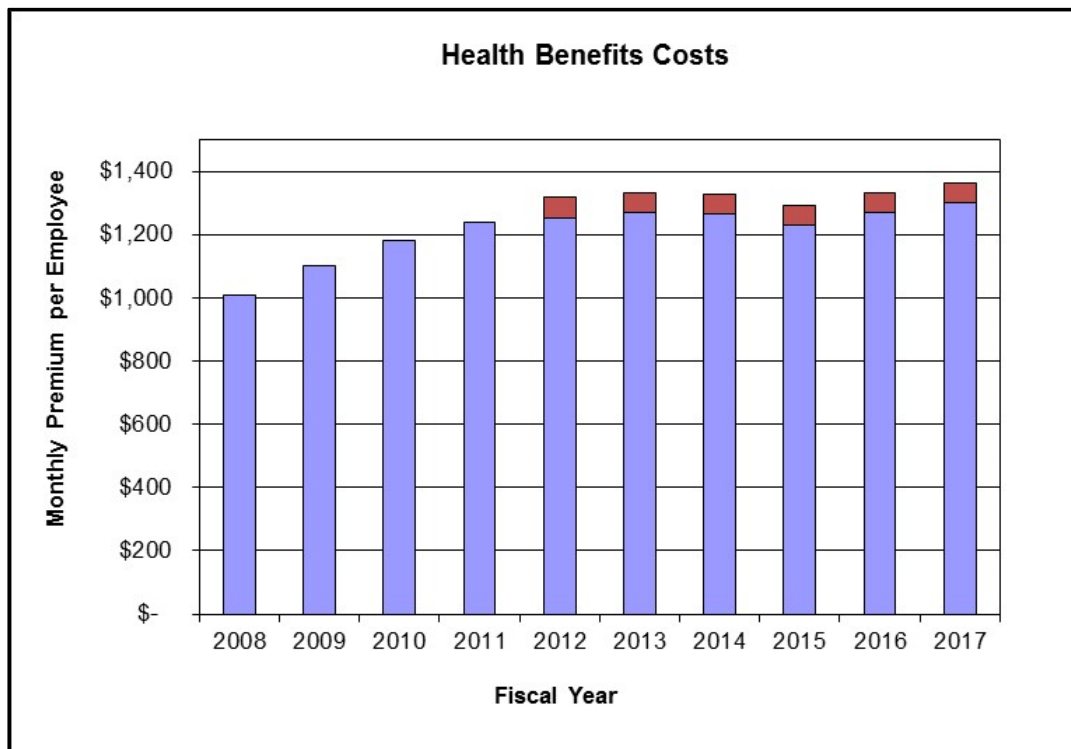


Figure 22.1

Retirement rates are calculated on a per employee basis based on the program that they have chosen. Classified staff members are part of the PERS system which places them in either PERS Tier 1 or 2 (rates are the same regardless of tier) or the Oregon Public Service Retirement Plan (OPSRP). The employee’s tier depends on when they joined a public agency (WOU or otherwise) and whether there was a break in service. Faculty and unclassified

personnel can choose between PERS or the Optional Retirement Plan (ORP) which has four tiers and based on start dates without a break in service. Retirement payments are calculated as a percent of an individual's salary and are paid in two pieces: an employer contribution and an employee contribution currently paid by the employer. The latter is a 6% contribution that has not changed since the implementation of the OPSRP program in 2003. For those who are participants in the PERS programs, the university also pays an additional 6.70% of an employee's salary to pay down a pension obligation bond taken in 2003 to curb rising pension costs to state agencies. For FY17, WOU estimates it will pay \$7.3 million in retirement costs from the general fund. From auxiliary enterprises, designated operations, and service centers, another \$1.0 million is anticipated.

Retirement Programs with Participant Count							
Type	Employer %	Employee Pickup	PERS Debt Repay	Total % of salary	Number of WOU Participants	% of Total Participants	Composite Calc
PERS-T1-2	13.28%	6.00%	6.70%	25.98%	229	28.13%	7.31%
OPSRP	7.31%	6.00%	6.70%	20.01%	419	51.47%	10.30%
ORP-T1-2	20.45%	6.00%	0.00%	26.45%	69	8.48%	2.24%
ORP T3	7.94%	6.00%	0.00%	13.94%	78	9.58%	1.34%
ORP T4	8.00%	4.00%	0.00%	12.00%	19	2.33%	0.28%
					<u>814</u>		<u>21.47%</u>

Updated 9/24/2016

Figure 23.1

During the 2013 Legislative Session, Oregon legislators passed Senate Bill 822, which modified the COLA for PERS retirees and Senate Bill 861 which reduced future benefits. Senate Bill 822 however, was overturned by the Oregon Supreme Court resulting in an unfunded liability in excess of \$20 billion. In order to cover the overage, PERS anticipates increasing the contribution rates on state agencies. For WOU, this could mean increased retirement payments annually of over \$2.1 million beginning FY18. No increases are anticipated in retirement rates for FY17 as this year's retirement rates were set in 2015 - at the beginning of the biennium.

Staffing levels

In fiscal year 2016, WOU employed over 2,600 individuals (including students) that were paid a total of approximately \$45.3 million across all funds, a 6.1% increase over the prior fiscal year. Of the total salary and wages paid, 58.9% of the funds can be attributed to individuals who live in Polk County while 93.3% of the total can be attributed to individuals within Polk and the counties that border it which include Benton, Lincoln, Linn, Marion, Tillamook, and Yamhill counties.

In E&G funds, total pay was approximately \$33.8 million for 2016 across 1,662 employees (including students). This represents a full-time equivalency (FTE) of 630.0. In fiscal year 2017, WOU has budgeted 658.1 FTE and total pay of \$35.2 million (excludes benefits).

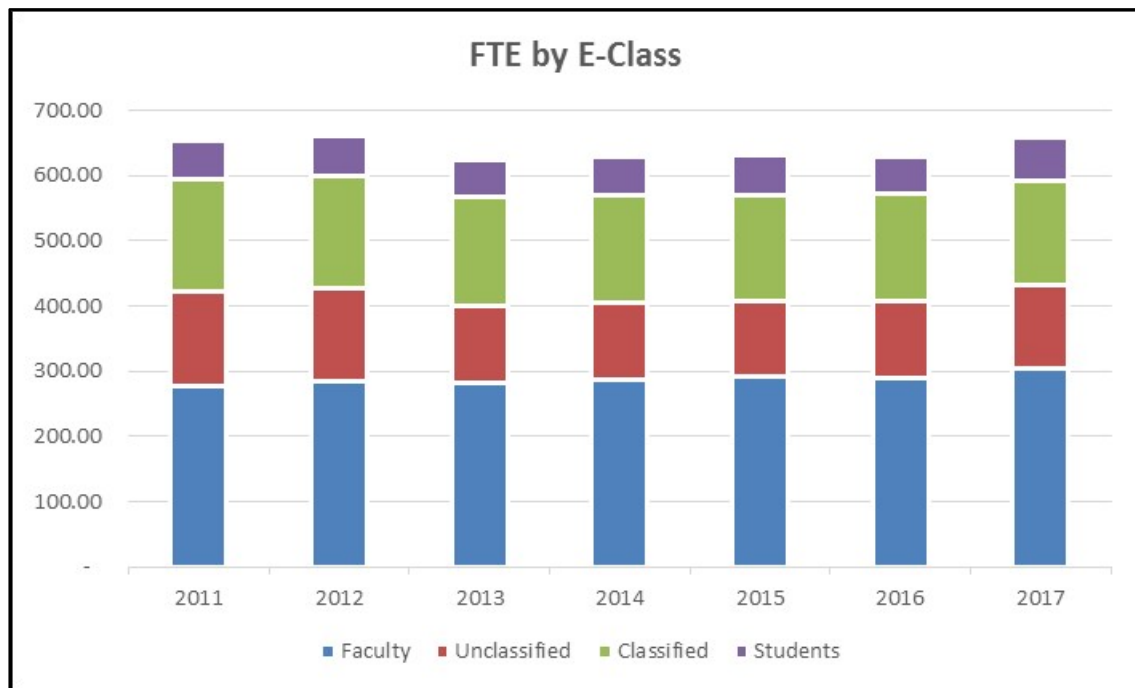


Figure 24.1

General expense

General expense includes all items designated as Service & Supply expenses, internal sales reimbursements, and capital outlay (mainly equipment). For the current fiscal year, WOU has increased general expenses .5% or \$42k over the FY16 budget. These cost increases are minimized as much as possible in an effort to keep tuition as affordable as possible. The minimal increase includes new funding for items essential to the University's mission and operation.

In the past, WOU has had a practice of ensuring that 50% or better of the University's total expense budget went toward instruction. This left 50% or less for student activities, academic support, operations & maintenance, and institutional support. As a result of the dissolution of the OUS, this balance has been more difficult to maintain. Part of the benefit of the OUS included services such as central governance and administrative functions. These functions were provided free of charge to the seven public universities. These costs have now been passed down to the universities which pay the new University Shared Services Enterprise (USSE). The USSE, created by Senate Bill 270 and maintained at Oregon State University, is charged with providing efficient and effective administrative support services to each of the universities. Those services include support for internal audit, payroll processing, treasury management, financial statement preparation, insurance and risk management, and information technology support.

Academic Infrastructure Committee (AIC)

The FY17 initial budget continues to provide funding for ongoing academic programs and includes up to \$100k for strategic improvements determined by the AIC. The AIC is a Faculty Senate committee that collects and reviews requests for equipment items that exceed a division's ability to acquire from its annual budget. Proposals are reviewed by faculty representatives from each division/department, who then make recommendations for funding. A final decision as to which proposal(s) will be funded rests with the Vice President of Finance and Administration and the Provost, after determining available resources and prioritizing needs with the President's cabinet.

Last year's committee decided to only consider requests for new equipment and technology, when previously AIC also considered requests for general building maintenance or remodel/renovation. The AIC agreed at the time that maintenance and renovation requests were better served by routing through the Deans and provost as such requests were difficult for the AIC to review. The committee had also limited requests to one funding cycle (in the past there were two).

Given that AIC no longer considered proposals for facilities renovation, \$100k formerly available to AIC is now available for facilities renovations recommended to the Deans then forwarded to the Provost and Vice President for Finance and Administration for further consideration.

Previously approved AIC projects include:

Project year/type	Description	Allocated funds
2015-16 Equipment Purchases	Four video cameras with wide angle lenses, tripods, and SD cards for Deaf Studies & Professional Studies program use.	\$1,979.70
	Equipment to upgrade lighting instruments in Rice Auditorium.	\$17,400.00
	Funds to upgrade computer lab in NS216 due to program needs.	\$30,000.00
	Upgrade microscopy and trace analysis equipment for the Forensic Chemistry program.	\$11,424.00
	Fifteen video cameras, memory cards, and carrying cases for Psychology program.	\$3,016.05
	Genie lift aerial platform for Theater use.	\$14,521.00
	Camera equipment for Art & Visual Communications design courses	\$2,460.00
	Eight anatomical models for Anatomy & Physiology courses.	\$19,180.00
	Camcorders and microphones for Health & Exercise Science.	\$3,540.10
	Funds transferred to capital project fund for future projects	\$100,000.00
Total		\$203,520.85

Project year/type	Description	Allocated funds
2014-15 Capital Projects	Installation of a modest permanent lighting system for video compositing (green screen) work in Visual Communication Design classes.	\$1,710

2014-15 Equipment Purchases	New items for a smart classroom including lecture/video capture equipment, a document camera, SmartBoard, and DVD player.	\$17,402
	Sennheiser wireless remote microphone set for Health & Exercise Science.	\$3,780
	Additional lab equipment for Division of Natural Science.	\$1,954
	NMR Spectrometer	\$20,000
	Portable X-Ray fluorescence (XRF) spectrometer for the Earth and Physical Science department.	\$33,995
	New Panasonic projector for Dance department.	\$14,760
	New TV for digital signage in Todd Hall	\$3,658
	Smart classroom refresh	\$100,500
	Total	\$196,049
2014-15 Grand Total (Capital & Equipment)		\$197,759

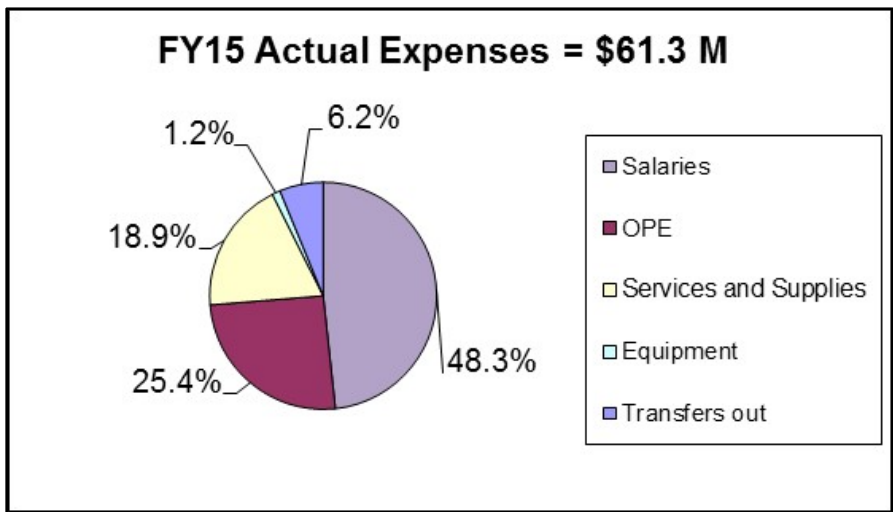


Figure 5

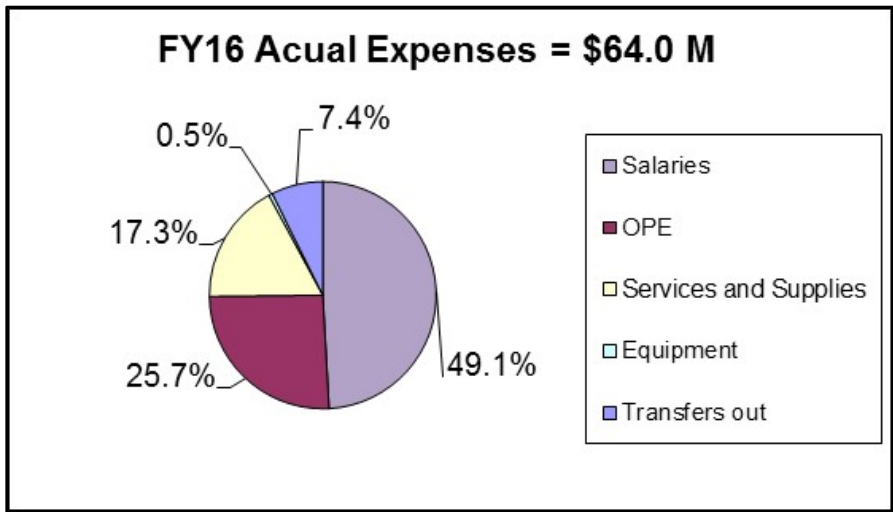


Figure 6

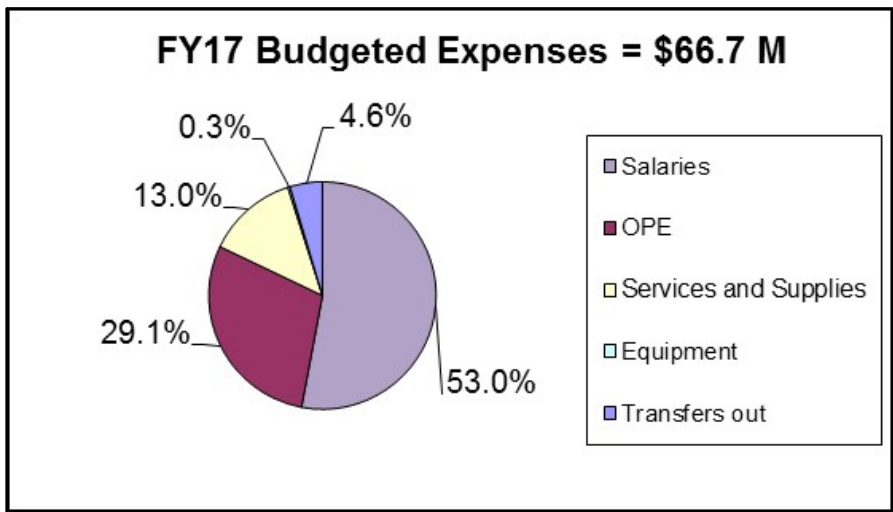


Figure 7

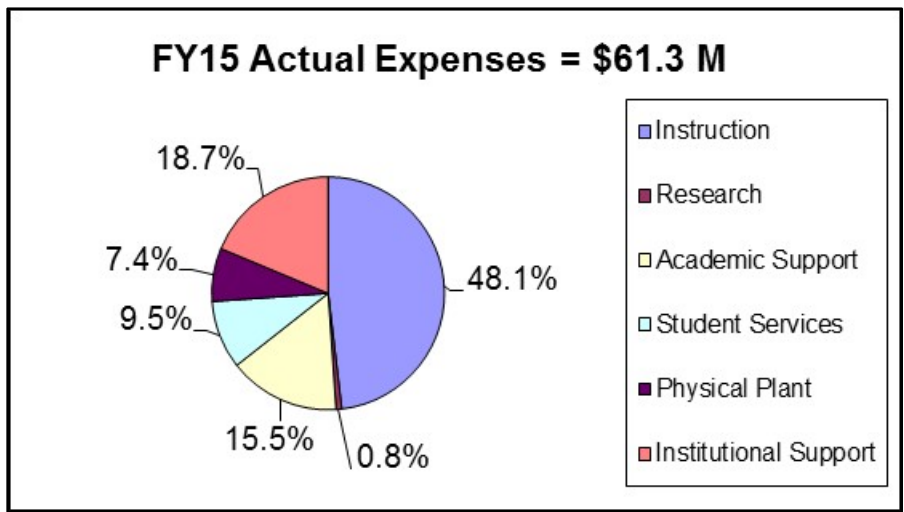


Figure 8

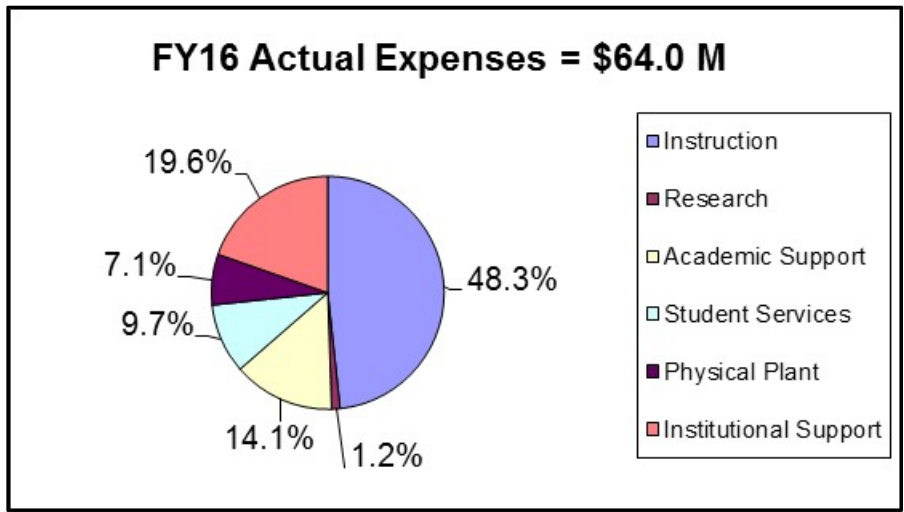


Figure 9

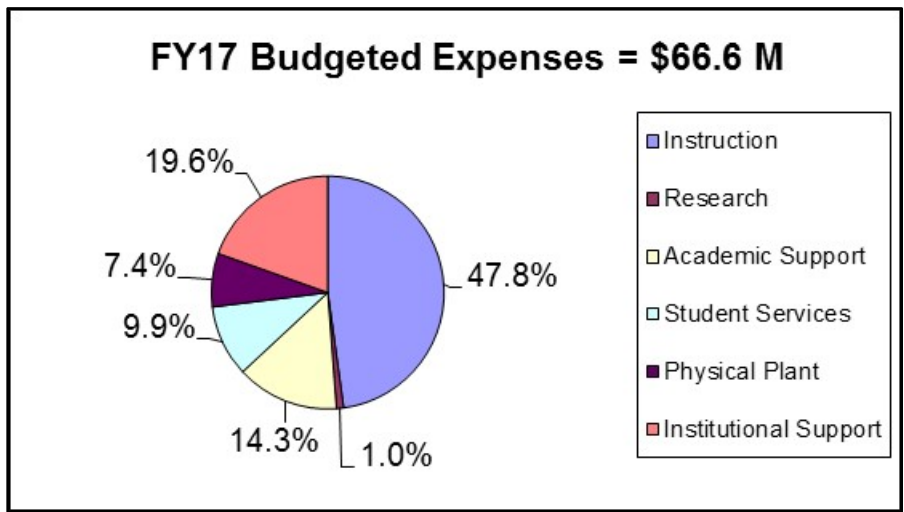


Figure 10

New construction and capital improvement projects

In September 2016, WOU officially opened the doors of the Richard Woodcock Education Center. The opening of this new home for the College of Education completed a two-year long planning and building process. This building was made possible by a generous donation from Dr. Richard Woodcock, former assistant professor of psychology and the reading clinic director from 1957 to 1961. This new building will house the entire College of Education staff who, previously, had been working out of multiple campus locations. State of the art classroom and office space will provide students, faculty, and staff the best possible resources for those who will eventually become teachers and educators themselves.

In July 2016, WOU also broke ground on a new building that will house the Student Health and Counseling Center. The new facility will allow Student Health and Counseling to better assist students with medical and counseling needs on campus; new programs such as reproductive and sexual health services will be added to the department’s list of services with the new facility. Last year, the Health Center provided 4,257 medical appointments and 4,554 mental health appointments. The building will be paid for by student fees of which over 70% of respondents voiced support for in a campus survey.



Figure 30.1

As part of 2015-17 new capital funding, WOU's \$6.0 million Natural Science building renovation was approved. This renovation will make it possible to reorganize and expand Western's science programs to accommodate new and relevant trends in science, and the anticipated increase in demand for Western's leading edge science curriculum.

Detailed planning for the renovation began in September and will consider lab space development, technology, and where to relocate current science courses on a one year interim basis while construction is underway.

Finally, WOU submitted proposals for three capital improvement projects to be included in the 2017-19 capital funding request. The first request was for \$5.5 million in state funding to be combined with \$500K of institutional funds to finish the \$6.0 million phase three renovation work in the Institutional Technology Center main building. Launched by a generous gift by former Oregon State Senator Frank and Linda Morse, in honor of Dr. Edward B. Wright, WOU has invested \$1.3 million toward renovating this 100 year old building, home to the Center for Academic Innovation and the Division of Computer Science. The building has gone through two phases to improve the facility while the third and final phase of the project will provide a seismic retrofit to ensure stability during an earthquake, upgrade electrical, mechanical and HVAC systems, and improve ADA access throughout the building.

A second proposal seeks funding to complete an \$8.2 million renovation in the Oregon Military Academy (OMA) building. The OMA building, currently owned by the Oregon Military Department will transfer to WOU in September 2017 and will need an extensive remodel to better support WOU's academic mission. WOU seeks \$7.7 million in state funding to be combined with \$500K of institutional funds to renovate this building. WOU currently uses portions of the building as classroom space but the other side of the building which contains a full cafeteria, kitchen, and the upstairs which contains barrack style living quarters needs to be renovated.

The third proposal seeks \$9.4 million in state funding to renovate the New Physical Education Building. This renovation primarily addresses life, health, and safety issues with a seismic retrofit, significantly improve ADA access for the physically disabled, upgrade electrical, mechanical and HVAC systems.

WOU's capital requests have been submitted to the HECC with 17 other proposals from each of the public universities and will be forwarded to the Governor for consideration as part of the formal budget request for the coming biennium.

Fund balance

Responsible fiscal management requires adequate reserves, or fund balances, to mitigate current and future financial risks. Adequate fund balances are essential for offsetting cyclical variations in revenues and expenditures, to protect against catastrophic events, foreseen and unforeseen revenue declines and expenditure gaps, and unexpected legal obligations.

Current WOU policy, established by the Board of Trustees, states that WOU must maintain a fund balance percentage between 10-20% with a target of 15%. Fund balance percentage is calculated as the percent of ending fund balance to total operating revenue.

The current budget plans for an \$11.3 million fund balance which is 17.0% of budgeted revenue. This balanced budget preserves significant savings related to position vacancies during the 2016 fiscal year. This budgeted fund balance remains within the WOU Board of Trustees directives.

More information regarding WOU's fund balance and a projected ten-year plan is available on page 59 in Appendix A.

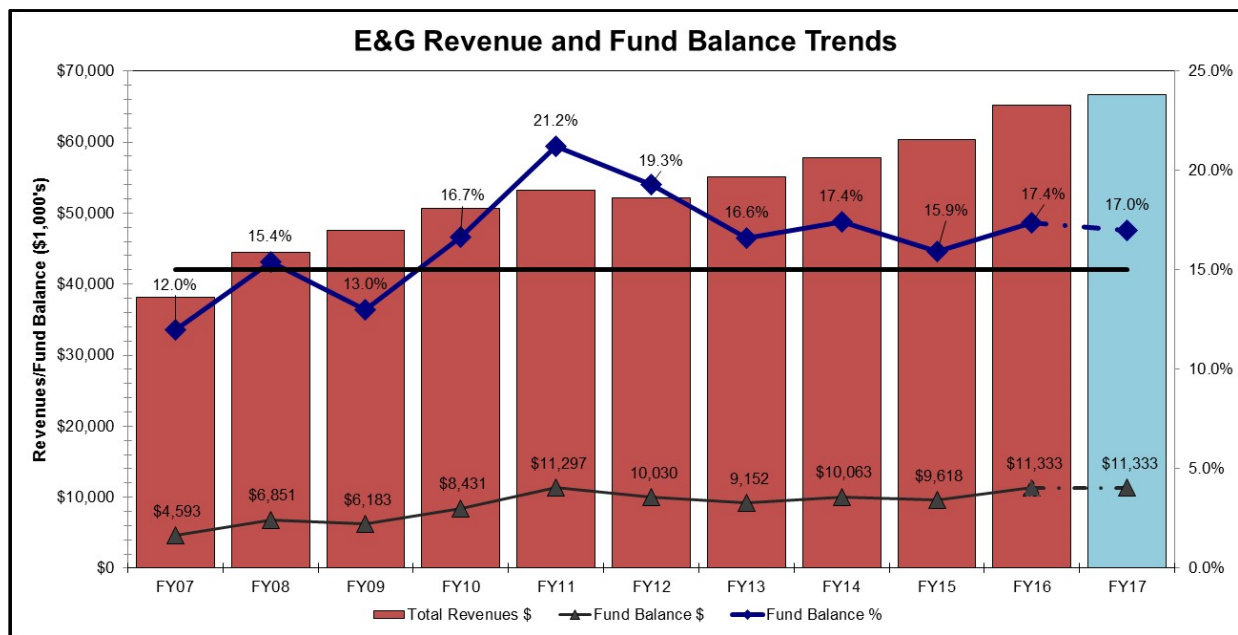


Figure 32.1

Auxiliary Enterprises, Designated Operations, and Service Centers

Western Oregon University maintains ancillary operations in direct support of students and the education mission of the university. These operations are accounted for in distinct funds separate from the general and education fund. While these operations are part of the university, they are considered self-supporting and do not receive state appropriations, with the exception of Athletics, which receives general fund support used to pay for administrative and coaching staff salaries and OPE. Athletics also directly receives funding from Oregon Sports Action Lottery, which is used to fund scholarships and some operating expenses (see figure xx).

Auxiliary Enterprises

Auxiliary enterprise funds include Athletics, Housing, Campus Dining, Parking Services, the WOU Bookstore, the Student Health & Counseling Center, and student incidental fee funded areas such as student government, Campus Recreation, and the Office of Student Engagement. Each of these departments generate revenue to support their operations through the use of student fees and/or sales. For FY17, budgeted expenses across all auxiliary funds total \$26.7 million. The following is a breakdown of revenue and expense figures for auxiliary areas:

- 🐾 Athletics has the largest budget within the auxiliary enterprise funds, with expenses of approximately \$5.3 million annually. Athletics funding sources include \$2.8 million in E&G funds, \$1.3 million from student incidental fees, and \$584k from the Oregon Sports Action Lottery fund. Additional financial support is received through the Western Oregon University Foundation and is not reported in this document.

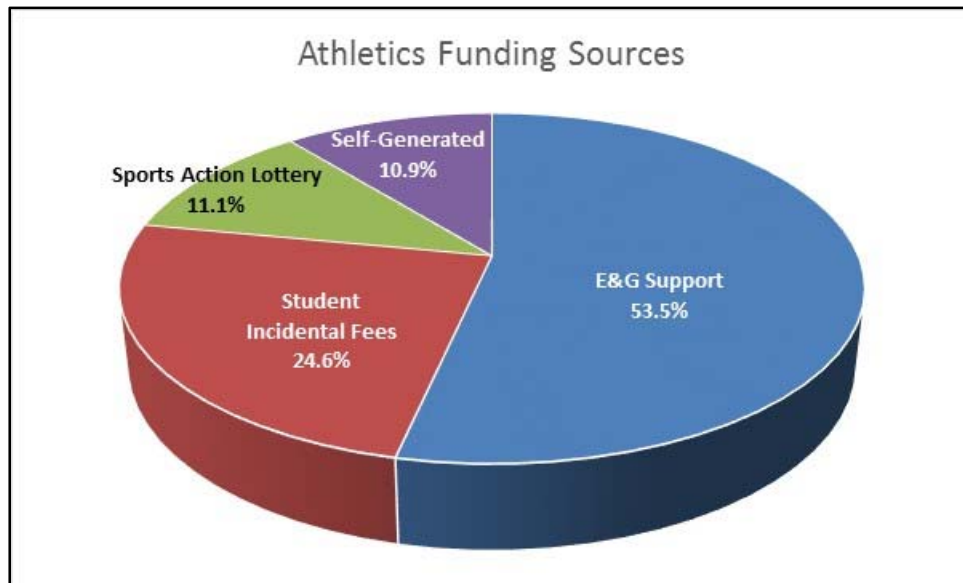


Figure 33.1

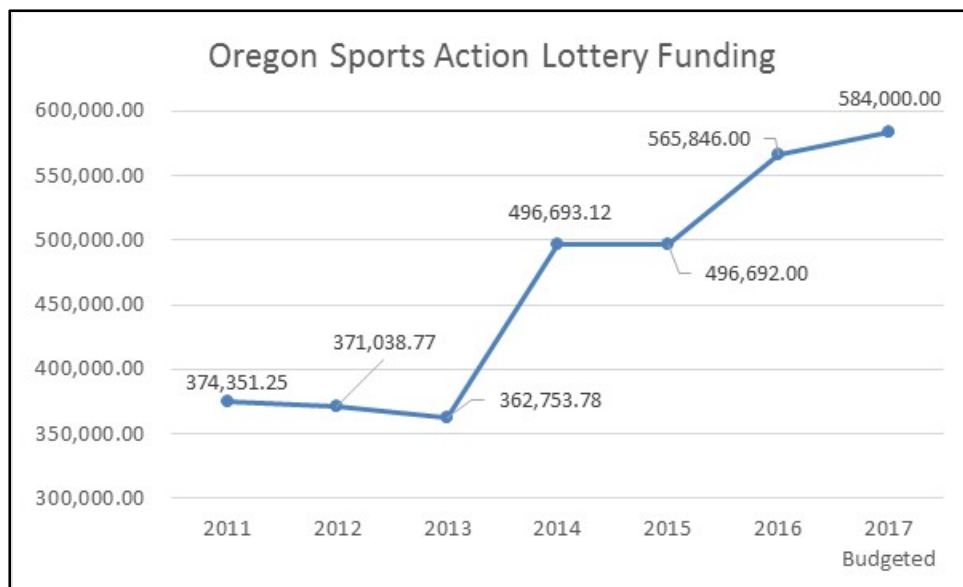


Figure 34.1

- 🐾 Housing & Dining - generates revenue through room and board fees paid by students who live on campus during the year. Dining also generates income through sales in the Wolf Grill, Deli, Express, and Café Allegro located in the Werner University Center, The Press located in the Hamersly Library, and from Valsetz. Housing and dining expenses for the current year are budgeted at \$12.1 million.
- 🐾 Parking Services - is funded by the sale of parking passes and citations and has a budget of \$379k for this year. Permit fees vary depending on the type of vehicle and the time for which it is purchased. For a full list of the fees, visit <http://www.wou.edu/safety/parking-services/decal-permits-and-fees/>. Revenue generated by parking permits and citations are used to maintain and resurface parking lots and to construct new lots as needed.
- 🐾 WOU Bookstore - relies on book sales, rentals, and general merchandise items to support its operations of \$1.9 million.
- 🐾 The Student Health Center - generates its revenue through the Health Fee. If a student opts to pay the fees associated, they are permitted access to both medical and counseling services. For those who choose to opt-out of health fees at WOU, the Health Center charges the student or their insurance for visits, generating additional revenue. A breakdown of the health fee is provided in Appendix xx. The Health Center's expenditures for this year total \$1.2 million.
- 🐾 Student fee funded areas - supported by the incidental fee which is determined annually by the Incidental Fee Committee (IFC). The IFC is a group of nine WOU students who

allocate \$4.5 million to fourteen different departments. The incidental fee for FY17 is \$341 per term and is prorated for students taking less than 12 credits.

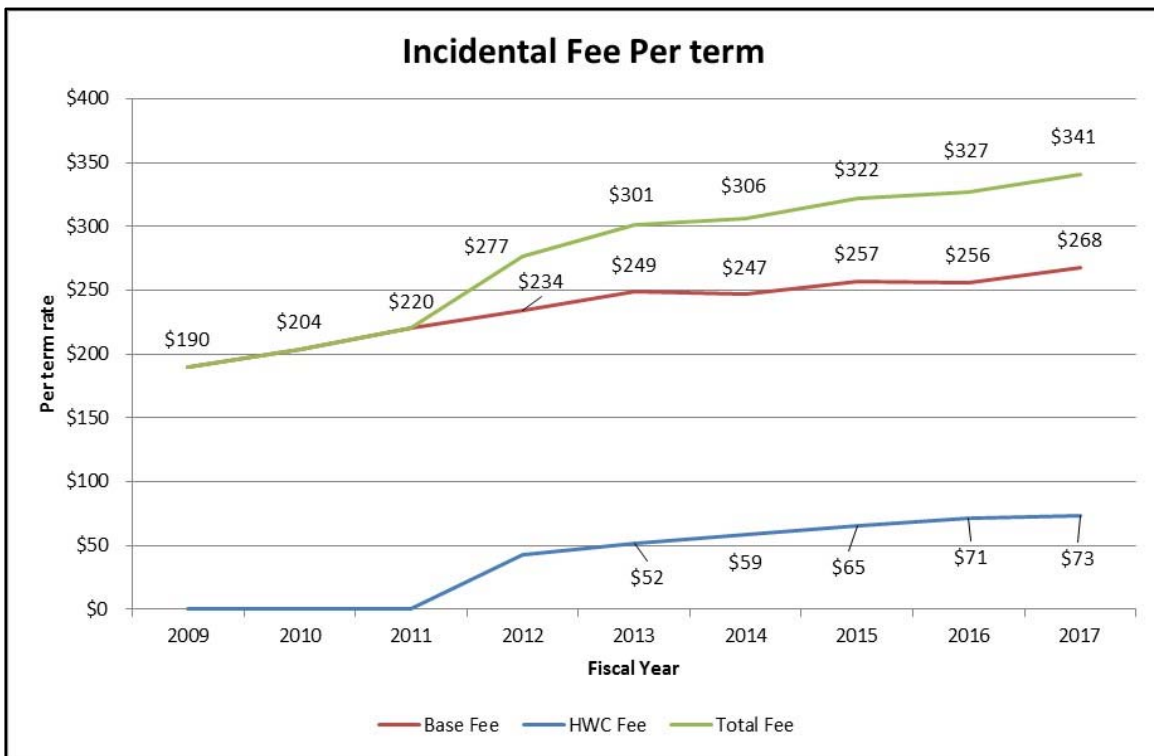


Figure 35.1

Designated Operations and Service Centers

Designated operations generally provide non-credit continuing education and self-support instruction. Funds generated by course participants are used to pay for expenses related to those programs. Budgeted expenses for the current year total approximately \$314k.

Service centers are organizations that operate on the WOU campus primarily for internal operational benefit. WOU service centers include (but are not limited to) the Print Shop, Mailroom, and Telecommunications. The primary revenue source for these operations is generated from internal sales. Budgeted expenses for the current year total approximately \$2.5 million.

Western Oregon University
Quarterly Management Report
(Unaudited, non-GAAP, For management purposes only)

As of September 30, 2016
For the Fiscal Year Ended June 30, 2017

	Year-to-Date					Budget		Projections				Notes
	YTD Actual	YTD as a % of Projected	Prior YTD as % of PY Actual	% chg Current/Prior YTD	Notes	Prior Yr. Actual	Adjusted Budget	Projected 6/30/2016	Variance from Adj. Budget	Chg since Prior Report	% chg Projection to PY Actual	
(in thousands except enrollment)												
EDUCATION & GENERAL												
State General Fund	8,557	36%	35%	6%		22,988	23,888	23,888	0	0	4%	
Tuition & Resource Fees, net of Remissions	15,311	39%	39%	3%		38,388	39,179	39,179	0	0	2%	
Other	845	24%	24%	-8%	(1)	3,792	3,561	3,561	0	0	-6%	(1)
Total Revenues	24,713	37%	37%	4%		65,168	66,628	66,628	0	0	2%	
Personnel Services	(8,107)	15%	15%	6%	(2)	(51,509)	(54,695)	(54,695)	0	0	6%	(2)
Supplies & Services & Capital Outlay	(1,775)	20%	25%	-5%	(3)	(7,409)	(8,851)	(8,851)	0	0	19%	(3)
Total Expenditures	(9,882)	16%	16%	4%		(58,918)	(63,546)	(63,546)	0	0	8%	
Net from Operations	14,831					6,250	3,082	3,082	0	0		
Transfers In	0	n/a	24%	-100%		529	0	0	0	0	-100%	(4)
Transfers Out	(695)	23%	18%	-26%	(6)	(5,069)	(2,982)	(2,982)	0	0	-41%	(5)
Fund Additions/(Deductions)	0					0	0	0	0	0		
Change in Fund Balance	14,136					1,710	100	100	0	0		
Beginning Fund Balance	11,328					9,618	11,328	11,328	0	0		
Ending Fund Balance	25,464					11,328	11,428	11,428	0	0	1%	
% Operating Revenues						17.4%	17.2%	17.2%			-1%	
Student FTE Enrollment - Summer	288	6%	6%	-2%		4,744	4,552	4,552	0	0	-4%	
AUXILIARY ENTERPRISES												
Enrollment Fees	2,618	38%	36%	5%	(6)	6,844	6,845	6,845	0	0	0%	
Sales & Services	1,775	12%	11%	7%	(7)	14,865	15,075	15,075	0	0	1%	
Other	440	26%	18%	42%	(8)	1,714	1,706	1,706	0	0	0%	
Total Revenues	4,833	20%	19%	8%		23,423	23,626	23,626	0	0	1%	
Personnel Services	(2,169)	20%	21%	2%		(10,176)	(10,668)	(10,668)	0	0	5%	(9)
Supplies & Services & Capital Outlay	(2,296)	16%	33%	-47%	(10)	(13,016)	(14,367)	(14,367)	0	0	10%	
Total Expenditures	(4,465)	18%	28%	-31%		(23,192)	(25,035)	(25,035)	0	0	8%	
Net from Operations	368					231	(1,409)	(1,409)	0	0		
Transfers In	675	24%	22%	5%	(11)	2,930	2,807	2,807	0	0	-4%	
Transfers Out	0	0%	21%	-100%		(2,558)	(514)	(514)	0	0	-80%	(12)
Additions/(Deductions) to Unrestricted Net Assets	(1,665)					(1,292)	(660)	(660)	0	0		
Change in Unrestricted Net Assets	(622)					(689)	224	224	0	0		
Beginning Unrestricted Net Assets	8,841					9,530	8,841	8,841	0	0		
Ending Unrestricted Net Assets	8,219					8,841	9,065	9,065	0	0	3%	
						37.7%	38.4%	38.4%				

Western Oregon University
Quarterly Management Report
(Unaudited, non-GAAP, For management purposes only)

As of September 30, 2016
For the Fiscal Year Ended June 30, 2017

	Year-to-Date					Budget		Projections				Notes
	YTD Actual	YTD as a % of Projected	Prior YTD as % of PY Actual	% chg Current/Prior YTD	Notes	Prior Yr. Actual	Adjusted Budget	Projected 6/30/2016	Variance from Adj. Budget	Chg since Prior Report	% chg Projection to PY Actual	
(in thousands except enrollment)												
DESIGNATED OPERATIONS, SERVICE DEPARTMENTS, CLEARING FUNDS												
Enrollment Fees	84	59%	55%	35%	(13)	112	143	143	0	0	28%	(13)
Sales & Services	110	28%	18%	29%	(14)	469	397	397	0	0	-15%	(14)
Other	528	20%	22%	18%	(15)	2,067	2,645	2,645	0	0	28%	(15)
Total Revenues	722	23%	22%	22%		2,648	3,185	3,185	0	0	20%	
Personnel Services	(210)	20%	33%	12%	(16)	(566)	(1,038)	(1,038)	0	0	83%	(16)
Supplies & Services & Capital Outlay	(607)	34%	24%	100%	(17)	(1,251)	(1,811)	(1,811)	0	0	45%	(17)
Total Expenditures	(817)	29%	27%	67%		(1,817)	(2,849)	(2,849)	0	0	57%	
Net from Operations	(95)					831	336	336	0	0		
Transfers In	6	11%	44%	-87%		103	54	54	0	0	-48%	(18)
Transfers Out	0	n/a	100%	-100%		(126)	0	0	0	0	-100%	(19)
Additions/(Deductions) to Unrestricted Net Assets	(82)					(302)	(302)	(302)	0	0		
Change in Unrestricted Net Assets	(171)					506	88	88	0	0		
Beginning Unrestricted Net Assets	1,307					801	1,307	1,307	0	0		
Ending Unrestricted Net Assets	1,136					1,307	1,395	1,395	0	0	7%	
Total unrestricted fund balance						49.4%	43.8%	43.8%				
Days of expenditures						93	87	87				

Notes:

General Fund:

- (1) Other Revenue, budget and projected, reduced from prior year due to the prior year sale of University House.
- (2) Personnel Services budget and projection increase reflects negotiated salary increases and new positions beginning this fiscal year.
- (3) Supplies, Services & Capital Outlay budget and projection increase reflects conservative prior year investment in IT infrastructure and computer replacements and lower than expected bad debt expense. Current year to date S&S expense is lower than the prior year and will be monitored through Q2.
- (4) Prior year Transfers-in are related to capital construction bridge funding returned from the RWEC project.
- (5) Budgeted transfers out lower than prior year due to bridge funding in prior year to support upcoming capital projects.

Auxiliary:

- (6) Current YTD enrollment fees higher than prior year due to increase in Incidental fee charged to students. Fee increase for current year was \$14/term or 4.2%.
- (7) Current year to date sales and services revenue higher than the prior year and will be monitored through Q2 for changes.
- (8) Current YTD other revenue higher than prior year due to earlier payment to Housing for classroom use in Ackerman Building.
- (9) Budgeted increase in personnel services due to salary increases, associated OPE, and staffing changes across auxiliary departments.
- (10) Variance between prior and current YTD Supplies & Services due to timing of debt service payment accounting change.
- (11) Transfers In actual YTD higher than prior fiscal year due to pay raises and staffing changes in Athletics.
- (12) Prior year transfers out higher than current year budget to support the Landers Hall remodel completed in 2016.

Designated Ops/Service Cntrs:

- (13) Enrollment Fees actual YTD and budgeted increased for the addition of the Traffic Safety Program.
- (14) Sales & Services YTD revenue higher than prior year related to timing of Telecommunications receipts. Budget and projected Sales & Services expected to be lower than prior year.
- (15) Other Revenue budget increased due to the addition of the Council of Presidents this fiscal year.
- (16) Personnel Services budget higher for 2017 due to addition of the Council of Presidents and staffing changes in Telecommunications.
- (17) Service & Supplies budget increased for the addition of the Council of Presidents.
- (18) Transfers-In made in 2016 for Telecommunications equipment are not expected in 2017.
- (19) Transfers-out in FY17 are not expected.

Western Oregon University
Transfers schedule - Projected
As of September 30, 2016
For the Fiscal Year Ended June 30, 2017
(Unaudited, non-GAAP, for management purposes only)

	E&G		Auxiliary		Des Ops - Serv Dept.	Grants	Plant fund		Total
<u>Transfers In E&G</u>									-
<u>Transfers Out E&G</u>			(a)	(b)			(c)	(d)	
			414,984	2,392,469			34,668	140,332	2,982,453
<u>Transfers In AUX</u>	(a)	(b)							
	414,984	2,392,469							2,807,453
<u>Transfers Out AUX</u>					(e)		(f)		
					48,356		465,221		513,577
<u>Transfers In DO, SD</u>				(e)		(g)			
				48,356		5,694			54,050
<u>Transfers Out DO, SD</u>									-

Type	Description
(a) Actual	Year to date Athletic operations support
(b) Budgeted	Athletic operations support - Staff/Coach salaries and OPE
(c) Actual	Year to date transfer out of funds to SELP
(d) Budgeted	Transfer out of funds to SELP debt service fund for payment
(e) Budgeted	Auxiliary funded scholarships
(f) Budgeted	Fund building & equipment replacement reserves for Housing, Dining, Parking, Health & Wellness Center, and the Werner University Center.
(g) Actual	Transfer from TR grant funds to close fund.

**WESTERN OREGON UNIVERSITY
FY2015-2016 GENERAL FUND BUDGET
ALLOCATION SUMMARY**

INDEX	DEPT NAME	Revenue	Tenure-Track	NTT	Unclass	Stipends	Academic	Academic	Other	Classified	Classified	Student	Graduate	Other	Services	Capital	Intrnl Sales	Transfer In	Transfer Out	Transfer Out	Transfer Out	TOTAL EXP	FTE																											
			Faculty Salary (+)	Faculty Salary (+)	Salary (+)	(+)	Overload (+)	Pay Summer (+)	Unclassified Pay (+)	Salary (+)	Pay (+)	Payroll Exp OPE (+)	and Supplies (+)	Outlay/Equip (+)	Reimburse (Redctn/Exp) (-)	Institution Resources (-)	Debt Retirement (+)	Institution Resources (+)	Institution Resources (+)	Unclass Faculty	Unclass Non-Faculty		Classified	Graduate	Total																									
PRESIDENT'S OFFICE																																																		
PRE907	Office of the President	-	-	323,724	30,000	-	-	-	12,690	-	-	-	-	133,608	43,538	-	-	-	-	-	-	543,560	-	3.00	-	-	3.00																							
PRE927	WOU Board Support	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-																								
COM901	PRE Strategic Comm & Marketing	-	-	186,657	-	-	-	-	-	76,501	5,000	17,960	-	156,559	51,360	-	-	-	-	-	-	494,037	-	3.00	1.80	4.80																								
UNIVERSITY-WIDE																																																		
PRE909	Faculty Senate	-	-	-	-	-	-	-	-	-	-	1,500	-	30	2,855	-	-	-	-	-	-	4,385	-	-	-	-																								
PRE920	Endowment - Pastega	1,249	-	-	-	-	-	-	-	-	-	-	-	-	2,498	-	-	(1,249)	-	-	-	1,249	-	-	-	-																								
PRE912	Commencement	-	-	-	-	-	-	-	-	-	-	1,000	-	20	21,000	-	-	-	-	-	-	22,020	-	-	-	-																								
PRE925	Faculty Athletic Rep.	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	-	-	3,000	-	-	-	-																								
TOTAL UNIVERSITY-WIDE		1,249	-	-	-	-	-	-	-	-	-	2,500	-	50	29,353	-	-	(1,249)	-	-	-	30,654	-	-	-	-																								
TOTAL PRESIDENT & UNIVERSITY-WIDE		1,249	-	-	510,381	30,000	-	-	12,690	76,501	5,000	20,460	-	290,217	144,251	-	-	(1,249)	-	-	-	1,088,251	-	6.00	1.80	7.80																								
GENERAL COUNSEL																																																		
LEG901	WOU Legal Counsel	-	-	160,836	-	-	-	-	-	-	-	-	-	72,140	10,000	-	-	-	-	-	-	242,976	-	1.00	-	1.00																								
HRO907	Human Resources Office	-	-	243,784	-	-	-	-	-	63,078	-	2,000	-	163,107	8,946	-	-	-	-	-	-	480,915	-	3.67	1.98	5.65																								
HRO909	Employee Search Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	85,000	-	-	-	-	-	-	85,000	-	-	-	-																								
HRO910	Support ADA/WC Equip	3,000	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	15,000	-	-	-	-																								
HRO911	Staff Development	-	-	-	-	-	-	-	-	-	-	-	-	-	23,000	-	-	-	-	-	-	23,000	-	-	-	-																								
HRO913	Shared Services - Collective Bargaining	-	-	-	-	-	-	-	-	-	-	-	-	-	104,876	-	-	-	-	-	-	104,876	-	-	-	-																								
TOTAL GENERAL COUNSEL		3,000	-	404,620	-	-	-	-	-	63,078	-	2,000	-	235,247	246,822	-	-	-	-	-	-	951,767	-	4.67	1.98	6.65																								
ACADEMIC AFFAIRS																																																		
PRO902	VP for Academic Affairs	-	-	334,907	-	-	-	-	-	-	-	1,630	-	138,992	23,310	-	-	-	-	-	-	498,839	-	3.10	-	3.10																								
PRO918	Special Projects	-	-	-	-	-	-	-	-	-	-	-	-	12,750	-	-	-	-	-	-	-	12,750	-	-	-	-																								
PRO921	Instructional Development	-	55,694	-	-	-	-	-	-	-	-	-	-	32,655	200,000	-	-	-	-	-	-	288,349	1.40	-	-	1.40																								
PRO923	Faculty Diversity Initiatives	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	20,000	-	-	-	-																								
PRO924	Catalog Production	-	-	-	-	-	-	-	-	-	-	-	-	-	9,000	-	-	-	-	-	-	9,000	-	-	-	-																								
PRO927	Endowment - Business	2,455	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,455)	-	-	-	(2,455)	-	-	-	-																								
PRO958	Endowment - Gentle	3,827	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,827)	-	-	-	(3,827)	-	-	-	-																								
PRO977	Undergrad Research	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	-	-	-	-	-	-	8,000	-	-	-	-																								
PRO978	Sponsored Projects	-	12,318	-	-	-	-	-	-	-	-	5,000	-	3,871	18,809	-	-	-	-	-	-	39,998	0.33	-	-	0.33																								
PRO995	New Faculty Course Release	-	27,992	-	-	-	-	-	-	-	-	-	-	8,570	-	-	-	-	-	-	-	36,562	0.70	-	-	0.70																								
PRO996	International Recruitment	-	-	-	-	-	-	-	-	-	-	-	-	-	80,470	-	-	-	-	-	-	80,470	-	-	-	-																								
PRO802	Provost Special Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	500	-	-	-	-	-	-	500	-	-	-	-																								
PRO803	Honors Program - Instruction	4,000	-	-	-	-	-	-	-	-	4,700	-	3,492	164	15,924	-	-	-	-	-	-	24,280	-	-	-	-																								
PRO804	Honors Program - Academic Support	-	68,400	-	-	-	-	-	-	-	-	-	-	35,760	-	-	-	-	-	-	-	104,160	0.73	-	-	0.73																								
PRO805	Campus Diversity Committee	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	10,000	-	-	-	-																								
REG901	Registrar	70,327	-	121,300	-	-	-	-	-	279,837	3,100	10,000	-	270,186	37,000	-	-	-	-	-	-	721,423	-	2.00	7.00	9.00																								
REG905	Commencement/Diplomas	68,927	-	-	-	-	-	-	-	-	300	-	-	18,700	-	-	-	-	-	-	-	19,027	-	-	-	-																								
REG908	Registrar - Veteran's Reporting	-	-	-	-	-	-	-	-	-	-	-	-	27	3,000	-	-	-	-	-	-	3,000	-	-	-	-																								
ISS901	International Education & Development	26,490	-	276,072	-	-	-	-	-	29,442	-	9,430	-	180,805	121,296	-	-	-	-	-	-	617,045	-	5.00	1.00	6.00																								
SAB901	Study Abroad	21,000	-	-	-	-	-	-	-	-	-	5,000	-	100	11,000	-	-	-	-	-	-	16,100	-	-	-	-																								
NWA901	Northwest Accreditation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																								
TOTAL ACADEMIC AFFAIRS		197,026	68,400	96,004	732,279	-	-	-	-	309,279	3,400	35,760	3,492	671,131	589,759	-	-	(6,282)	-	-	-	2,503,221	3.16	10.10	8.00	21.26																								
GRADUATE STUDIES																																																		
GRA901	Graduate Studies	-	-	109,812	-	-	-	-	-	-	-	-	-	107,806	11,370	-	-	-	-	-	-	332,571	-	2.00	1.31	3.31																								
GRA903	Graduate Studies - Marketing	2,250	-	-	-	-	-	-	-	-	-	-	-	-	113,000	-	-	-	-	-	-	113,000	-	-	-	-																								
GRA904	Graduate Matriculation Programs	104,840	-	-	-	-	-	-	-	9,470	-	-	5,299	27,282	39,300	-	-	-	-	-	-	81,351	-	0.18	0.33	0.51																								
TOTAL GRADUATE STUDIES		107,090	-	-	109,812	-	-	-	-	108,254	800	4,000	5,299	135,088	163,670	-	-	-	-	-	-	526,923	-	2.18	1.31	3.82																								
LIBRARY																																																		
LIB901	Library & Media Services	-	428,376	43,650	221,676	-	-	-	1,000	398,916	2,250	168,350	-	627,032	155,241	-	-	-	-	-	-	2,046,491	6.87	3.00	9.00	18.87																								
LIB904	Library Collections	25,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	-	-	3,000	-	-	-	-																								
LIB924	Course Fees for Media Collections	2,000	-	-	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	-	2,000	-	-	-	-																								
LIB927	Library Exhibits	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-	-	-	-	-	-	2,500	-	-	-	-																								
LIB945	Library Purchases/Books-General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,131	-	-	-	-	-	21,131	-	-	-	-																								
LIB946	Library Purchases/Books-Reference	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																								
LIB947	Library Purchases/Continuations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,900	-	-	-	-	-	33,900	-	-	-	-																								
LIB948	Library Purchases/Serials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,000	-	-	-	-	-	29,000	-	-	-	-																								
LIB949	Library Purchases/Binding	-	-	-	-	-	-	-	-	-	-	-	-	-	500	-	-	-	-	-	-	500	-	-	-	-																								
LIB950	Library Subscriptions/ Databases	-	-	-	-	-	-	-	-	-	-	-	-	-	143,300	-	-	-	-	-	-	143,300	-	-	-	-																								
LIB951	Library Subscriptions -OCLC	-	-	-																																														

**WESTERN OREGON UNIVERSITY
FY2015-2016 GENERAL FUND BUDGET
ALLOCATION SUMMARY**

INDEX	DEPT NAME	Revenue	Tenure-Track Faculty Salary	NTT Faculty Salary	Unclass Salary	Stipends	Academic Overload	Academic Pay Summer	Other Unclassified Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	Services and Supplies	Capital Outlay/Equip	Intrnl Sales Reimburse (Redctn/Exp)	Transfer In Institution Resources	Transfer Out Debt Retirement	Transfer Out Institution Resources	Transfer Out Institution Resources	TOTAL EXP	Unclass Faculty	Unclass Non-Faculty	Classified	Graduate	Total
			(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(-)	(+)	(+)	(+)						
			Acct 10102 Activ "TENT"	Acct 10102	Acct 10103	Acct 10107	Acct 10201	Acct 10203	Acct 102XX	Acct 10301	Acct 104XX	Acct 10501	Acct 10620	Acct 109xx	Acct 20000	Acct 40000	Acct 79000	Acct 91250	Acct 92008	Acct 92250	Acct 92255						
COLLEGE OF LIBERAL ARTS & SCIENCES																											
DLA904	Dean of Liberal Arts & Sciences	-	-	223,944	-	-	-	-	-	-	-	500	-	126,160	4,943	-	-	-	-	-	-	355,547	-	3.00	-	-	3.00
BUS902	Business	-	517,621	513,720	13,960	75,128	78,253	-	3,000	40,025	-	900	-	740,463	10,850	-	-	-	-	-	-	1,990,920	17.13	-	1.00	-	18.13
CAD902	Art Department Supplies	83,982	-	-	-	-	-	-	-	-	-	338	-	281	78,782	-	-	-	-	-	-	82,401	-	-	-	-	-
CAD907	Music Department	52,065	-	-	-	-	-	-	-	-	400	5,000	-	137	44,399	-	-	-	-	-	-	49,935	-	-	-	-	-
CAD913	Theater Arts Dept. Fees	8,905	-	-	-	-	-	-	-	-	-	-	-	-	8,905	-	-	-	-	-	-	8,905	-	-	-	-	-
CAD916	Creative Arts Dept.	-	1,653,241	512,680	14,292	27,317	37,384	101,160	-	63,395	-	26,775	19,200	1,378,365	23,503	-	-	-	-	-	-	4,012,353	37.50	3.80	1.73	1.33	44.36
CAD922	MIDI Electronic Music Fees	9,391	-	-	-	-	-	-	-	-	-	500	-	10	8,881	-	-	-	-	-	-	9,391	-	-	-	-	-
CAD927	Dance Department	6,376	-	-	-	-	-	-	-	-	-	-	-	-	6,376	-	-	-	-	-	-	-	-	-	-	-	-
COR901	Corrections Program	-	548,802	112,845	-	77,494	89,158	-	-	41,116	-	-	14,436	488,990	9,740	-	-	-	-	-	-	1,382,581	10.74	-	1.00	1.00	12.74
CSD902	Computer Science Instruction	-	598,457	42,290	13,960	-	84,006	-	-	41,116	-	5,070	14,436	388,781	3,364	-	-	-	-	-	-	1,191,480	8.24	-	1.00	1.00	10.24
CSD903	Computer Science Course Fees	4,821	-	-	-	-	-	-	-	-	-	-	-	-	4,821	-	-	-	-	-	-	4,821	-	-	-	-	-
DLA906	Military Science Lab Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	516	-	-	-	-	-	-	516	-	-	-	-	-
DLA909	ETIC Targeted Program Funding	-	-	200,373	-	-	-	-	-	50,764	-	5,368	-	137,256	25,000	-	-	-	(300,859)	-	-	117,902	3.13	-	1.00	-	4.13
DLA914	Dean's Faculty Support	-	-	-	-	-	-	-	-	-	-	-	-	-	49,304	-	-	-	-	-	-	49,304	-	-	-	-	-
DLA915	Chair Research/Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	8,750	-	-	-	-	-	-	8,750	-	-	-	-	-
HUM902	Humanities Division	-	1,894,969	717,373	13,472	28,736	64,193	-	-	51,506	-	1,750	1,590,465	15,120	4,377,585	-	-	-	-	-	-	4,377,585	42.04	-	1.38	-	43.42
HUM906	Humanities Fees	4,500	-	-	-	-	-	-	-	-	-	-	-	-	4,500	-	-	-	-	-	-	4,500	-	-	-	-	-
NSM902	Natural Science/Math Division	-	1,090,256	320,225	-	25,009	67,204	-	-	166,621	-	10,720	-	1,032,772	36,081	-	-	-	-	-	-	2,748,887	22.39	-	4.00	-	26.39
NSM934	Geology Plotter/Equip. Fees	971	-	-	-	-	-	-	-	-	-	-	-	-	971	-	-	-	-	-	-	971	-	-	-	-	-
NSM941	Natural Science/Math Fees	3,564	-	-	-	-	-	-	-	-	-	-	-	-	3,564	-	-	-	-	-	-	3,564	-	-	-	-	-
NSM960	Biology Course Fees	100,130	-	-	-	-	-	-	-	-	-	-	-	100,130	-	-	-	-	-	-	-	100,130	-	-	-	-	-
NSM961	Chemistry Course Fees	46,368	-	-	-	-	-	-	-	-	-	-	-	46,368	-	-	-	-	-	-	-	46,368	-	-	-	-	-
NSM962	ES, GS, PH Course Fees	71,890	-	-	-	-	-	-	-	-	-	-	-	71,890	-	-	-	-	-	-	-	71,890	-	-	-	-	-
NUR901	Nursing	-	91,474	115,652	-	-	-	-	-	48,860	-	-	168,998	20,000	444,983	-	-	-	-	-	-	444,983	3.67	-	1.00	-	4.67
MTH042	NSM Mathematics	-	576,549	342,638	13,960	13,311	47,300	-	-	34,368	-	11,100	533,200	7,000	1,579,425	-	-	-	-	-	-	1,579,425	17.58	-	0.92	-	18.49
MTH043	NSM Math Center	-	-	-	-	-	-	-	-	-	-	16,000	-	320	900	-	-	-	-	-	-	16,620	-	-	-	-	-
PSY901	Behavioral Sciences Division	-	597,315	283,807	14,292	17,734	87,911	-	-	45,132	-	-	524,050	14,733	1,584,974	-	-	-	-	-	-	1,584,974	15.34	-	1.00	-	16.34
SOC902	Social Sciences Division	-	1,464,931	72,071	15,597	-	55,147	-	-	42,271	-	1,300	-	853,333	9,272	-	-	-	-	-	-	2,513,923	20.78	-	1.00	-	21.78
TOTAL LIBERAL ARTS & SCIENCES		392,963	9,033,615	3,233,674	378,985	99,534	264,728	610,555	104,160	625,174	400	85,321	48,072	7,963,581	617,706	-	-	(300,859)	-	-	-	22,764,645	198.53	6.80	15.03	3.33	223.69
COLLEGE OF EDUCATION																											
DOE905	Dean of Education Operations	-	-	284,412	-	-	-	-	-	95,299	-	5,300	13,918	219,420	41,944	-	-	-	-	-	-	660,293	1.00	3.00	2.00	0.98	6.98
DOE901	Teacher Education Division	-	1,176,361	785,940	13,892	22,914	209,733	-	-	67,679	-	2,600	19,207	1,160,877	48,425	-	-	-	-	-	-	3,592,876	44.33	2.23	1.83	1.39	49.78
DOE953	Chair Research/Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	-	-	-	-	-	-	6,000	-	-	-	-	-
DOE964	COE Accreditation	-	-	-	-	-	-	-	-	-	-	-	-	-	28,415	-	-	-	-	-	-	28,415	-	-	-	-	-
DOE965	Bilingual Initiative	-	-	10,458	-	-	-	-	-	-	-	-	1,136	980	25,970	-	-	-	-	-	-	38,544	0.29	-	0.08	-	0.37
CPL901	Clinical Practice & Licensure	-	-	120,300	-	-	-	-	-	37,213	1,182	-	-	97,034	32,850	-	-	-	-	-	-	288,579	-	1.88	1.00	-	2.88
CPL902	Clinical Practice & Licensure Fees	53,041	-	-	-	-	-	-	-	-	-	-	-	-	52,902	-	-	-	-	-	-	52,902	-	-	-	-	-
HEX901	Health and Exercise Science	7,590	658,593	571,906	14,052	6,626	50,397	-	-	30,380	-	-	13,918	766,595	32,133	-	-	-	-	-	-	2,144,600	25.29	-	1.00	0.98	27.27
HEX902	Health/Physical Educ. Fees	29,882	-	-	-	-	-	-	-	-	-	-	-	-	27,488	-	-	-	-	-	-	27,488	-	-	-	-	-
DPS901	Deaf & Professional Studies	-	384,879	489,055	15,086	6,915	44,553	-	-	74,916	3,028	3,000	13,918	524,412	20,274	-	-	-	-	-	-	1,580,037	19.54	-	1.60	0.98	22.12
DPS902	Deaf & Professional Studies Fees	1,150	-	-	-	-	-	-	-	-	-	-	-	-	1,150	-	-	-	-	-	-	1,150	-	-	-	-	-
TOTAL COLLEGE OF EDUCATION		91,663	2,219,833	1,857,359	43,031	36,455	304,682	-	-	305,486	4,210	10,900	62,097	2,769,319	317,551	-	-	-	-	-	-	8,420,884	90.44	7.10	7.43	4.41	109.39
CENTER FOR ACADEMIC INNOVATION																											
DEP701	Program Admin/Develop	-	-	258,120	-	-	-	-	-	95,299	-	5,300	13,918	219,420	41,944	-	-	-	-	-	-	660,293	1.00	3.00	2.00	0.98	6.98
DEP974	Center for Teaching/Learning	-	1,176,361	785,940	13,892	22,914	209,733	-	-	67,679	-	2,600	19,207	1,160,877	48,425	-	-	-	-	-	-	3,592,876	44.33	2.23	1.83	1.39	49.78
TOTAL DEP		-	-	300,576	10,000	-	-	-	-	33,046	-	6,400	14,147	163,994	63,910	-	-	-	-	-	-	592,073	-	4.00	1.00	0.98	5.98
TEACHING RESEARCH INSTITUTE																											
TRD901	Administrative Services	-	-	175,698	-	-	-	-	-	-	-	-	-	88,434	9,150	-	-	-	-	-	-	273,282	1.40	-	-	-	1.40
TRD905	Support Services	412,000	-	169,375	-	-	-	-	-	-	-	20,800	-	102,801	44,096	-	-	-	(196,785)	-	-	140,287	2.71	-	-	-	2.71
TRD906	Staff Development	-	-	-	-	-	-	-	-	-	-	-	-	-	18,750	-	-	-	-	-	-	18,750	-	-	-	-	-
TRD907	Grants Services	-	-	-	-	-	-	-	-	-	-	-	-	-	19,500	-	-	-	-	-	-	19,500	-	-	-	-	-
(Subtract from)/Add to Fund Balance		-																									

**WESTERN OREGON UNIVERSITY
FY2015-2016 GENERAL FUND BUDGET
ALLOCATION SUMMARY**

INDEX	DEPT NAME	Revenue	Tenure-Track Faculty Salary	NTT Faculty Salary	Unclass Salary	Stipends	Academic Overload	Academic Pay Summer	Other Unclassified Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	Services and Supplies	Capital Outlay/Equip	Intrnl Sales Reimburse (Redctn/Exp)	Transfer In Institution Resources	Transfer Out Debt Retirement	Transfer Out Institution Resources	Transfer Out Institution Resources	FTE											
			(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(-)	(+)	(+)	TOTAL EXP	Unclass Faculty	Unclass Non-Faculty	Classified	Graduate	Total					
STUDENT AFFAIRS																																	
DOS901	VP for Student Affairs	-			239,761					36,182		24,006		144,045	46,884												490,879		2.69	0.88			3.57
DOS906	Service Learning & Career Dev.	29,000			99,763					42,231		7,500		80,204	49,615												279,314		1.79	1.02			2.82
DOS911	Office of Disability Services	-			375,876				120,000	43,076		22,000		294,939	74,875		(13,438)									917,328		9.00	1.00			10.00	
DOS948	Upward Bound	-			24,240							-		15,537	9,250											49,027		0.48				0.48	
DOS949	Student Enrichment Program	-			173,190					6,482		1,818		120,805	37,700											339,995		5.12	0.20			5.32	
DOS950	Job Location/Development	-			6,800					14,519				13,363	80											34,762		0.09	0.28			0.37	
DOS997	Veteran's Success Center	-			35,208									26,418	5,000											66,626		1.00				1.00	
MSS901	Multicultural Student Services	-			98,484					31,883	250	8,359		86,166	13,785											238,927		2.00	1.00			3.00	
MSS910	Multicultural Svc Matric Fee	19,768										6,093		122	11,950											18,165						-	
SLA937	New Student Week	158,808			33,817				334			53,592		20,274	51,750											159,767						-	
WUC907	Student ID Cards	5,000										1,500			3,000											4,530						-	
DOS999	Abby's House - GF	-			45,000									29,416												74,416						1.00	
TOTAL STUDENT AFFAIRS		212,575	-	-	1,132,139	-	-	-	120,334	174,373	250	124,868	-	831,320	303,889	-	(13,438)	-	-	-	-	-	-	-	-	2,673,735	-	23.18	4.38	-	-	27.56	
UNIVERSITY ADVANCEMENT																																	
DIA907	University Advancement Operations	6,998			247,080					80,466	6,000	35,000		183,868	42,376		-									594,790		3.00	2.00			5.00	
DIA954	Annual Fund	-										11,000		220	30,000											41,220						-	
DIA500	Smith Fine Arts Series - General	-											3,609	72	-											3,681				0.25		0.25	
DIA959	University Advancement - Strategic Partnerships	-												-	-											-		1.00	1.00			2.00	
DIA955	Public Relations	-												-	-											-		2.00	0.80			2.80	
DIA922	Alumni Relations/IOHP	-								43,249				28,250	20,000											91,499			1.00			1.00	
DIA604	WOU Magazine	-												-	-											-						-	
DIA700	Endowment - Jensen	4,447													30,000			(4,447)								25,553						-	
TOTAL UNIV ADVANCEMENT		11,445	-	-	247,080	-	-	-	-	123,715	6,000	46,000	3,609	212,410	122,376	-	-	(4,447)	-	-	-	-	-	-	-	756,743	-	6.00	4.80	0.25	-	11.05	
GENERAL INSTITUTION																																	
GFA947	OUS Supplemental Tuition Grant	-																								-						-	
GEN710	Institution Wide -Instruct Support	-													217,518											217,518						-	
GEN712	Institution Wide -Academic Support	-													427,566											427,566						-	
GEN713	Institution Wide -Student Services	-													46,415											46,415						-	
GEN714	Institution Wide - Facility Support	-													21,927											21,927						-	
GEN715	Institution Wide - Inst Support	-													90,153											90,153						-	
GEN716	USSE Indirect Cost Recoveries	45,000																								-						-	
GEN812	University Center Support	-													210,751											210,751						-	
GEN819	General Institution	2,693,032													658,221											658,221						-	
GEN836	Unearned Enrollment Budget	-																								-						-	
GEN837	-7% Administrative Fee	-																								-						-	
GEN846	Vacancy/Turnover Pool	-			81,387							50,074		57,012												(1,618,267)						-	
GEN862	Summer Session Tuition - Even Year	395,303																								-						-	
GEN863	Summer Session Tuition - Odd Year	842,272																								-						-	
GEN870	Federal Education Stabilization	-																								-						-	
GEN877	SELP funding/interest expense	391,692													234,000											409,000						-	
GEN896	Copier Replacement Reserve	-													30,000			(44,357)								(14,357)						-	
GEN941	Assessments from State Gov't	-													49,633											49,633						-	
GEN943	Misc. Sales/Service	-																								-						-	
GEN944	Tuition	40,379,855													2,000,000											2,000,000						-	
GEN945	Fee Remissions	(3,963,496)																								-						-	
GEN954	Indirect/Admin. Costs	118,000																								-						-	
GEN971	Instruction - Reserves	-													237,500											237,500						-	
GEN981	Graduate Asst. Fee Remissions	-																								283,140						-	
GEN983	Institution-wide Support	-													62,661											62,661						-	
GEN984	State Appropriations	23,496,212																								4,369,773						-	
GEN999	GRV Misc Sales & Services	185													120											120						-	
TOTAL GENERAL INSTITUTION		64,398,055	-	-	81,387	-	-	-	-	-	-	50,074	-	340,152	4,286,465	-	(1,618,267)	(44,357)	175,000	1,562,320	2,807,453	4,369,773	120	-	7,640,226	-	-	-	-	-	-		
FY17 Initial Budget		66,628,651	11,835,003	5,230,686	7,576,878	182,564	301,183	915,237	241,706	7,428,198	193,981	1,159,819	136,716	19,483,570	15,167,624	202,691	(6,409,660)	(1,562,320)	175,000	1,562,320	2,807,453	66,628,651	304,24	127.75	159.08	9.30	600.37	-	-	-	-	-	

WESTERN OREGON UNIVERSITY
FY2016-2017 NON-GENERAL FUND BUDGETS

						Unclass Salary	Faculty Salary	Unclass Salary Non-Fac	Academic Pay	Academic Pay Summer	Other Academic Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	General Expense	Transfer In	Transfer Out	
						(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(+)	
FIS INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	Total Revenue	Acct 10101	Acct 10102	Acct 10103	Acct 10201	Acct 10203	Acct 102xx	Acct 10301	Acct 10400	Acct 10501	Acct 10600	Acct 109xx	Acct 20000	Acct 91xxx	Acct 92xxx	TOTAL EXP
DESIGNATED AND SERVICE DEPT. (050000 - 099999) FUNDS																				
COP901	102200	090050	99100	DESOP COUNCIL OF PRESIDENTS	500,000			221,000								98,939	180,061	-	-	500,000
CTL903	202930	090003	99100	DESOP TECHNOLOGY RESOURCE CENTER	-											-	-	-	-	-
DOS957	400505	057026	40899	DESOP NATIONAL STUDENT EXCHANGE	2,000											-	2,000	-	-	2,000
PSS918	309110	057013	61050	DESOP PUBLIC SAFETY	3,000											-	2,999	-	-	2,999
PPO928	306136	090023	51500	DESOP COMPACTOR SERVICES	34,450											-	43,541	-	-	43,541
PRE919	101100	060001	80500	DESOP SUNDRY GIFTS (NONGEN)	500											-	500	-	-	500
RCD901	206553	057036	01000	DESOP RCDHHA SUMMER PROGRAM	80,680	15,526					23,702	7,717				16,108	16,820	-	-	79,873
RCD902	206530	057021	20002	DESOP ASL TESTING	1,170											-	1,159	-	-	1,159
RCD904	206540	057001	20002	DESOP DPS RESOURCE CENTER ON DEAFNESS	27,486											-	69,771	-	-	69,771
SAB902	202942	057022	20002	DESOP NON-CREDIT INT'L PROGRAMS	1,000											-	1,000	-	-	1,000
CAD910	204420	057005	20002	DESOP BAND FESTIVAL	6,750						1,100			350		108	3,985	-	1,422	5,542
CAD911	204420	057011	20002	DESOP VESPER	1,800											-	188	-	1,613	188
CAD912	204420	057902	82002	DESOP MUSIC SCHOLARSHIPS	4,700											-	4,700	(3,447)	-	4,700
CAD928	204410	057017	01000	DESOP QUARRIED SCULPTURE STONE	1,800											-	1,820	-	-	1,820
CAD929	204420	057019	20002	DESOP CHORAL FESTIVAL	2,200									375		8	1,415	-	412	1,798
CAD943	204420	057031	20002	DESOP MEL BROWN JAZZ CAMP	67,000	25,900										2,370	39,175	-	-	67,445
DEP850	208111	050313	20002	DESOP DEP HEALTHCARE INTERPRETING	-						-					-	-	-	-	-
DEP910	208111	050300	20002	DESOP DEP NON CREDIT SPECIAL PROJECTS	125											-	-	-	-	-
DEP915	208111	050305	20002	DESOP DEP PUBLIC SERVICE PROGRAMS	-		-		-	-		-				-	-	-	-	-
DEP960	208111	050311	20002	DESOP DEP CENTER OF LEADERSHIP AND COMMUNITY	-											-	-	-	-	-
TRD909	208250	057502	15500	DESOP TR CONSULTING	11,000											-	11,000	-	-	11,000
TRD911	208250	057503	15500	DESOP TR PUBLICATIONS	500											-	2,750	-	-	2,750
TRD913	208250	065501	15500	DESOP TR RESEARCH SUPPORT	1,400											-	16,500	-	-	16,500
TRD914	208250	090500	15500	DESOP TR TECH SUPPORT	43,200		19,425									12,298	15,755	-	-	47,478
TRD886	208250	050308	20002	DESOP DEP TRAFFIC SAFETY ED.	-											-	-	-	-	-
BAO929	303510	090020	99100	DESOP MAILROOM	188,033											-	180,533	-	-	180,533
GFA935	901200	057901	82002	DESOP GFA SCHOLARSHIPS	300											-	45,000	(48,356)	-	(3,356)
PRT904	208620	090002	99100	DESOP PRINTING PRODUCTION	505,000							89,890	515	15,000		61,528	275,679	-	-	442,612
UCS904	208735	090032	99100	DESOP COMPUTER MAINTENANCE	70,737							23,982		8,510		15,332	22,914	-	-	70,739
UCS907	309006	090022	99100	DESOP TELECOMMUNICATIONS	1,570,600							235,410	4,000	6,000		133,052	871,486	-	-	1,249,948
TOTAL DESIGNATED AND SERVICE DEPT FUNDS					3,125,431	41,426	19,425	221,000	-	-	24,802	356,999	4,515	30,235	-	339,742	1,810,751	(51,803)	3,447	2,800,539

*Not all non-general funds are listed within these pages (specifically WOU Restricted funds) as many grants/programs are not determined and/or they do not run within the same fiscal year period.

**WESTERN OREGON UNIVERSITY
FY2016-2017 NON-GENERAL FUND BUDGETS**

						Unclass Salary	Faculty Salary	Unclass Salary Non-Fac	Academic Pay	Academic Pay Summer	Other Academic Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	General Expense	Transfer In	Transfer Out	
						(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(+)	
FIS INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	Total Revenue	Acct 10101	Acct 10102	Acct 10103	Acct 10201	Acct 10203	Acct 102xx	Acct 10301	Acct 10400	Acct 10501	Acct 10600	Acct 109xx	Acct 20000	Acct 91xxx	Acct 92xxx	TOTAL EXP
AUXILIARY ENTERPRISES (100000 - 199999) FUNDS (EXCLUDING IFC)																				
DIA517	505001	190104	48500	AUX SMITH FINE ARTS, ODD YEAR	80,000											-	80,000	-	-	80,000
DIA527	505002	190104	48500	AUX SMITH FINE ARTS, EVEN YEAR	-											-	-	-	-	-
BAO919	303800	140001	47000	AUX PARKING SERVICES	380,162			18,570				38,088	1,114	22,440		41,382	177,303	-	80,000	378,897
GEN876	917200	199991	99200	AUX RECREATION CENTER BUILDING FEE	650,000											-	650,000	-	-	650,000
GEN948	917200	190102	48500	AUX EXTRAORDINARY TRAVEL												-	-	(6,000)	6,000	-
GEN951	917200	199999	48500	AUX ACADEMIC YEAR INCIDENTAL FEES	4,413,028											-	-	-	4,413,028	-
GFA962	901300	190152	48500	AUX LIBRARY VENDING INCOME	3,000											-	2,500	-	500	3,000
GFA964	901300	190151	48500	AUX GENERAL VENDING INCOME	50,000											-	2,144	-	47,856	50,000
AUX966	310100	150001	47500	AUX WOU BOOKSTORE	1,883,772			63,576				248,654	8,000	12,500		214,577	1,339,785	-	-	1,887,092
OUR901	405110	101001	45001	AUX OFFICE OF UNIVERSITY RESIDENCES	6,999,800			434,113	30,000			128,982	2,460	213,000		384,055	4,682,487	-	1,218,584	7,093,681
OUR902	405120	101001	45001	AUX RES HALL PROG & TRNG	-											-	42,000	-	-	42,000
OUR903	405130	101001	45001	AUX RES HALL ASSOC	11,550									26,361		527	21,161	-	-	48,049
OUR919	405150	101012	45001	AUX RESIDENCE HALL VENDING	10,000											-	8,640	-	-	8,640
AUX977	405413	101001	45001	AUX OFFICE OF RESIDENTIAL DINING	3,521,364			156,468				454,370	5,000	333,918		444,937	1,952,938	-	174,835	3,522,466
AUX978	405420	106001	45001	AUX OFFICE OF RETAIL DINING	1,359,373			26,970				140,856	25,485	214,110		131,865	809,466	-	-	1,348,751
PRE921	101300	101001	61010	AUX PRESIDENT CATERING SERVICES	-											-	5,000	-	-	5,000
SHC901	404100	130002	46500	AUX STUDENT HEALTH FEES	1,805,420											-	-	-	1,805,420	-
SHC904	404100	130001	46500	AUX STUDENT HEALTH & COUNSELING	68,503			459,742	3,975			322,230	20,708	16,080		-	373,279	(1,805,420)	-	1,196,014
SHC915	404102	130001	46500	AUX SHC WELLNESS EDUCATION	-											-	14,040	-	-	14,040
DLA912	204170	190170	15500	AUX RAINBOW DANCE	50,796								26,100	11,000		2,608	11,088	-	-	50,796
SLA936	406180	110070	45701	AUX FOCUS ON LEADERSHIP	-											-	2,842	(2,842)	-	2,842
TRD915	208250	190500	15500	AUX TR CHILD DEVELOPMENT CENTER	363,264			166,533						60,060		130,476	51,146	(55,217)	-	417,848
TRI125	208250	190502	15500	AUX TR CDC INFANT/TODDLER CENTER	330,336			141,404						10,140		110,936	39,495	(22,032)	-	330,679
TOTAL AUXILIARY NON-ATHLETICS/NON-IFC FUNDS					21,980,368	-	-	1,467,376	33,975	-	38,337	1,333,180	88,867	919,609	-	1,461,364	10,265,313	(1,891,511)	7,746,223	17,129,795
Associated Students of WOU																				
ASW903		110120		ASW ASWOU Administration	-							28,082		60,640		24,692	27,835	(142,633)	1,384	141,249
ASW909		110120		ASW ASWOU Communications	-											-	5,325	(6,325)	1,000	5,325
ASW910		110120		ASW ASWOU Book Exchange	10,000											-	10,000	-	-	10,000
ASW915		110120		ASW Model United Nations	-											-	18,687	(18,687)	-	18,687
ASW923		110120		ASW ASW Art Club	-											-	2,626	(2,626)	-	2,626
ASW925		110120		ASW ASWOU Clubs & Organizations	-											-	-	-	-	-
ASW926		110120		ASW ASWOU Executive Expense	-											-	17,085	(17,085)	-	17,085
ASW929		110120		ASW ASWOU OSA	-											-	28,517	(28,517)	-	28,517
ASW934		110120		ASW Natural Science	1,200											-	8,368	(7,168)	-	8,368
ASW936		110120		ASW Multicultural Student Union	2,000											-	21,537	(19,537)	-	21,537
ASW937		110120		ASW Student Organization Director	-											-	3,274	(4,774)	1,500	3,274
ASW942		110120		ASW ASWOU Elections	-											-	983	(983)	-	983
ASW943		110120		ASW ASW Multicultural Programs	-											-	1,574	(1,574)	-	1,574
ASW944		110120		ASW ASWOU Interntl Student Organization	-											-	4,404	(4,404)	-	4,404
ASW947		110120		ASW Business & Economics	-											-	2,323	(2,323)	-	2,323
ASW948		110120		ASW M.E. Ch. A.	-											-	9,239	(9,239)	-	9,239
ASW951		110120		ASW Triangle Alliance	-											-	2,600	(2,600)	-	2,600
ASW953		110120		ASW WOU Chapter of ASCD	-											-	4,853	(4,853)	-	4,853
ASW961		110120		ASW College Republicans	-											-	2,151	(2,151)	-	2,151
ASW968		110120		ASW ASW Campus Sustainability	-											-	429	(429)	-	429
ASW969		110120		ASW Black Student Union	-											-	2,299	(2,299)	-	2,299
ASW970		110120		ASW Psychology Students Association	-											-	2,115	(2,115)	-	2,115

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FIS INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	Total Revenue	Acct 10101	Acct 10102	Acct 10103	Acct 10201	Acct 10203	Acct 102xx	Acct 10301	Acct 10400	Acct 10501	Acct 10600	Acct 109xx	Acct 20000	Acct 91xxx	Acct 92xxx	TOTAL EXP	
ASW971		110120		ASW Chinese Club	-											-	1,242	(1,242)	-	1,242	
ASW972		110120		ASW Math Club	-											-	954	(954)	-	954	
ASW973		110120		ASW American Sign Language Club	90											-	1,072	(982)	-	1,072	
ASW974		110120		ASW Monmouth Student Nurses Assoc	-											-	582	(582)	-	582	
ASW976		110120		ASW Nat Society of Leader & Success	-											-	-	-	-	-	
ASW978		110120		ASW Hawaii Club	-											-	1,120	(1,120)	-	1,120	
ASW980		110120		ASW Anthropology Club	30											-	768	(738)	-	768	
ASW981		110120		ASW ASWOU Senate	-											-	393	(393)	-	393	
ASW982		110120		ASW ASWOU Judicial Board	-											-	-	-	-	-	
ASW983		110120		ASW ASWOU Food Pantry	-											-	294	(294)	-	294	
ASW984		110120		ASW Pre-Law Club	-											-	1,827	(1,827)	-	1,827	
ASW985		110120		ASW Green Dot Club	-											-	716	(716)	-	716	
ASW986		110120		ASW Gerontology Club	-											-	353	(353)	-	353	
ASW987		110120		ASW Wolves Helping Others	-											-	-	-	-	-	
ASW988		110120		ASW Byte Club	-											-	1,178	(1,176)	-	1,178	
Campus Recreation																					
DOS967		110150		CR Health & Wellness Center	61,500			165,648			-	16,594	2,655	182,852		103,335	351,850	(835,122)	73,686	896,620	
DOS982		110150		CR Health and Wellness Programs	4,500						7,590		-	4,046		788	7,906	(15,830)	-	20,330	
DOS983		110150		CR Aquatic Center Operation	-									35,563		711	78,291	(114,565)	-	114,565	
DOS984		110150		CR Aquatic Center Programs	52,500								2,250	33,930		-	7,657	-	-	43,837	
DOS985		110150		CR Intramurals	14,403									35,587		712	18,609	(40,504)	-	54,908	
DOS986		110150		CR Turf and Grass Fields	2,700									2,566		51	19,984	(19,902)	-	22,601	
DOS800		110157		CR Men's Lacrosse	-											-	22,585	(22,585)	-	22,585	
DOS801		110157		CR Men's Soccer	-											-	2,082	(2,082)	-	2,082	
DOS802		110157		CR Men's Rugby	-											-	12,658	(12,658)	-	12,658	
DOS803		110157		CR Women's Rugby	-											-	6,425	(6,425)	-	6,425	
Creative Arts																					
CAD931		110318		CA Broadway/Opera	-			-						522		10	2,778	(3,310)	-	3,310	
CAD932		110310		CA Choral Organizations	800						400			1,551		68	12,893	(14,112)	-	14,912	
CAD933		110311		CA Instrumental Jazz	1,050						400			671		50	49,907	(45,785)	-	51,028	
CAD934		110312		CA Vocal Jazz	-						391			443		45	6,857	(7,631)	-	7,736	
CAD935		110313		CA Guest Artists	790						5,812	-		647		555	23,916	(30,140)	-	30,930	
CAD936		110314		CA Western OR Symphony & Wind Ensemble	278						2,625			1,181		269	16,907	(22,565)	-	20,982	
CAD937		110315		CA WOU Dance Theatre	10,541									2,542		51	42,284	(34,336)	-	44,877	
CAD938		110316		CA Theatre	18,000								2,000	33,250		851	80,543	(99,810)	-	116,644	
CAD939		110317		CA Summer Theatre	1,926						5,600			5,914		640	9,846	(20,074)	-	22,000	
CAD941		110319		CA Instrumental Chamber Ensembles	-											-	4,969	(4,969)	-	4,969	
CAD942		110320		CA IFC Art Gallery	735									2,262		45	14,351	(13,428)	-	16,658	
CAD945		110321		CA IFC Smith Fine Arts - Labor	-			26,514			3,202					18,016	3,532	(51,264)	-	51,264	
Student Media																					
MED911		110050		MED Student Media	10,000			35,000								25,491	21,836	(72,327)	-	82,327	
MED912		110050		MED Northwest Passage	-									4,266		85	4,449	(8,800)	-	8,800	
MED913		110050		MED Western Journal	6,000									54,936		1,099	18,754	(65,521)	-	74,789	
MED915		110050		MED KWOU Student Radio Station	250									5,337		107	2,117	(7,311)	-	7,561	
WUC SLA																					
SLA915		110060		SLA Student Activities - AY	2,600			89,240				29,811	25	8,746		83,455	73,786	(285,813)	4,510	285,063	
SLA907		110031		SLA SS Ed Activity	-			6,057								-	5,410	(15,091)	-	11,467	
SLA939		110061		SLA Student Activities Board	4,546									9,480		190	54,471	(59,595)	-	64,141	
WUC902		110100		SLA Werner University Center	283,374			163,224				210,884	5,877	120,637		267,770	413,691	(962,384)	61,535	1,243,618	
Student Affairs																					
DOS923		110090		DOS Interpreters	-											-	24,583	(24,583)	-	24,583	
DOS975		110160		DOS SPEAK	400									3,915		78	3,139	(6,732)	-	7,132	
DOS979		110170		DOS WOLF Ride	350									13,102		262	10,554	(29,640)	-	23,918	
DOS980		110180		DOS Student Programs	-											-	7,646	(7,646)	-	7,646	

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FIS INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME		Total Revenue	Acct 10101	Acct 10102	Acct 10103	Acct 10201	Acct 10203	Acct 102xx	Acct 10301	Acct 10400	Acct 10501	Acct 10600	Acct 109xx	Acct 20000	Acct 91xxx	Acct 92xxx	TOTAL EXP
Athletics Admin																					
ZA1102	103411	120016	46A02	ADMIN	IFC Athl Admin - Allocation	-													(60,310)	-	-
ZA1130	103411	120016	46B14	ADMIN	IFC Athl Admin - Maintenance	-													-	-	-
ZA1134	103411	120016	46B18	ADMIN	IFC Athl Admin - Mbr/Due	-													-	-	-
ZA1135	103411	120016	46B19	ADMIN	IFC Athl Admin - Oper Expense	-													-	-	-
Athletics Training																					
ZA1502	103455	120016	46A02	ADMIN	IFC Athl AT - Allocation	-													(83,608)	-	-
ZA1521	103455	120016	46B05	ADMIN	IFC Athl AT - Staff Salaries	-			38,325									21,270	-	-	59,595
ZA1526	103455	120016	46B10	ADMIN	IFC Athl AT - Equip, Uniforms	-													-	-	-
ZA1530	103455	120016	46B10	ADMIN	IFC Athl AT - Maintenance	-													-	-	-
ZA1535	103455	120016	46B10	ADMIN	IFC Athl AT - Other Op Expense	-													-	-	-
Post-Season Travel																					
ZA2325	103433	120016	46B09	ADMIN	IFC Athl WSO - Team Travel	-													(92,910)	-	-
ZA2425	103424	120016	46B09	ADMIN	IFC Athl XC - Team Travel	-													-	-	-
ZA2525	103425	120016	46B09	ADMIN	IFC Athl MBX - Team Travel	-													-	-	-
ZA2625	103426	120016	46B09	ADMIN	IFC Athl WBX - Team Travel	-													-	-	-
ZA2725	103429	120016	46B09	ADMIN	IFC Athl ITK - Team Travel	-													-	-	-
ZA2825	103431	120016	46B09	ADMIN	IFC Athl OTK - Team Travel	-													-	-	-
ZA2925	103428	120016	46B09	ADMIN	IFC Athl BSB - Team Travel	-													-	-	-
ZA3025	103427	120016	46B09	ADMIN	IFC Athl SFT - Team Travel	-													-	-	-
Weight Room																					
ZA1602	103416	120016	46B04	ADMIN	IFC Athl Wt Rm - Student Fees	-													(50,612)	-	-
ZA1621	103416	120016	46B05	ADMIN	IFC Athl Wt Rm - Staff Salaries	-			28,800									15,725	-	-	44,525
ZA1626	103416	120016	46B10	ADMIN	IFC Athl Wt Room - E/U/S	-													-	-	-
ZA1630	103416	120016	46B14	ADMIN	IFC Athl Wt Room - Maintenance	-													-	-	-
Cheerleading																					
ZH4102	103432	120013	46A02	CHEER	Cheerleading CHR Allocation	-													(5,476)	-	-
ZH4131	103432	120013	46B15	CHEER	Cheerleading CHR Spirit	-			2,500									233	-	-	2,733
Football																					
ZI2102	103422	120014	46A02	SPORTS	IFC FTB Allocation	-													(240,297)	-	-
ZI2103	103422	120014	46A03	SPORTS	IFC FTB Guarantees	-													-	-	-
ZI2118	103422	120014	46B03	SPORTS	IFC FTB - Game Guarantee Expense	-													-	-	-
ZI2125	103422	120014	46B09	SPORTS	IFC FTB - Team Travel	-													-	-	-
ZI2126	103422	120014	46B10	SPORTS	IFC FTB - Equip, Uniforms	-													-	-	-
ZI2127	103422	120014	46B11	SPORTS	IFC FTB - Game Day	-													-	-	-
ZI2135	103422	120014	46B19	SPORTS	IFC FTB - Oper Expense	-													-	-	-
Volleyball																					
ZI2202	103423	120014	46A02	SPORTS	IFC VLB - Allocation	-													(79,154)	-	-
ZI2218	103423	120014	46B02	SPORTS	IFC VLB Guarantees - Expense	-													-	-	-
ZI2225	103423	120014	46B09	SPORTS	IFC VLB Team Travel	-													-	-	-
ZI2226	103423	120014	46B10	SPORTS	IFC VLB - Equip, Uniforms	-													-	-	-
ZI2227	103423	120014	46B11	SPORTS	IFC VLB - Game Day	-													-	-	-
ZI2235	103423	120014	46B19	SPORTS	IFC VLB - Oper Expense	-													-	-	-
Women's Soccer																					
ZI2302	103433	120014	46A02	SPORTS	IFC WSO - Allocation	-													(73,837)	-	-
ZI2303	103433	120014	46A03	SPORTS	IFC WSO - Guarantees	-													-	-	-
ZI2325	103433	120014	46B09	SPORTS	IFC WSO - Team Travel	-													-	-	-
ZI2326	103433	120014	46B10	SPORTS	IFC WSO - Equip, Uniforms	-													-	-	-
ZI2327	103433	120014	46B11	SPORTS	IFC WSO - Game Day	-													-	-	-
ZI2335	103433	120014	46B19	SPORTS	IFC WSO - Oper Expense	-													-	-	-
Cross Country																					

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ZI2402	103424	120014	46A02	SPORTS	IFC XC - Allocation	-													(37,350)	-	-	
ZI2425	103424	120014	46B09	SPORTS	IFC XC - Team Travel	-													-	-	-	
ZI2426	103424	120014	46B10	SPORTS	IFC XC - Equip, Uniforms	-													-	-	-	
ZI2435	103424	120014	46B19	SPORTS	IFC XC - Oper Expense	-													-	-	-	
Men's Basketball																						
ZI2502	103425	120014	46A02	SPORTS	IFC MBX - Allocation	-													(94,032)	-	-	
ZI2518	103425	120014	46B02	SPORTS	IFC MBX Guarantees - Expense	-													-	-	-	
ZI2525	103425	120014	46B09	SPORTS	IFC MBX - Team Travel	-													-	-	-	
ZI2526	103425	120014	46B10	SPORTS	IFC MBX - Equip, Uniforms	-													-	-	-	
ZI2527	103425	120014	46B11	SPORTS	IFC MBX - Game Day	-													-	-	-	
ZI2535	103425	120014	46B19	SPORTS	IFC MBX - Oper Expense	-													-	-	-	
Women's Basketball																						
ZI2602	103426	120014	46A02	SPORTS	IFC WBX - Allocation	-													(87,305)	-	-	
ZI2603	103426	120014	46A02	SPORTS	IFC WBX - Guarantees - Revenue	3,000													-	-	-	
ZI2618	103426	120014	46B02	SPORTS	IFC WBX Guarantees - Expense	-													-	-	-	
ZI2625	103426	120014	46B09	SPORTS	IFC WBX - Team Travel	-													-	-	-	
ZI2626	103426	120014	46B10	SPORTS	IFC WBX - Equip, Uniforms	-													-	-	-	
ZI2627	103426	120014	46B11	SPORTS	IFC WBX - Game Day	-													-	-	-	
ZI2635	103426	120014	46B19	SPORTS	IFC WBX - Oper Expense	-													-	-	-	
Indoor Track																						
ZI2702	103429	120014	46A02	SPORTS	IFC ITK - Allocation	-													(29,151)	-	-	
ZI2725	103429	120014	46B09	SPORTS	IFC ITK - Team Travel	-													-	-	-	
Outdoor Track																						
ZI2802	103431	120014	46A02	SPORTS	IFC OTK- Allocation	-													(53,109)	-	-	
ZI2825	103431	120014	46B09	SPORTS	IFC OTK- Team Travel	-													-	-	-	
ZI2826	103431	120014	46B10	SPORTS	IFC OTK- Equip, Uniforms	-													-	-	-	
ZI2835	103431	120014	46B19	SPORTS	IFC OTK- Oper Expense	-													-	-	-	
Baseball																						
ZI2902	103428	120014	46A02	SPORTS	IFC BSB - Allocation	-													(110,665)	-	-	
ZI2903	103428	120014	46A03	SPORTS	IFC BSB - Guarantee Revenue	-													-	-	-	
ZI2918	103428	120014	46B02	SPORTS	IFC - BSB- Guarantees Expense	-													-	-	-	
ZI2925	103428	120014	46B09	SPORTS	IFC BSB - Team Travel	-													-	-	-	
ZI2926	103428	120014	46B10	SPORTS	IFC BSB - Equip, Uniforms	-													-	-	-	
ZI2927	103428	120014	46B11	SPORTS	IFC BSB - Game Day	-													-	-	-	
ZI2935	103428	120014	46B19	SPORTS	IFC BSB - Oper Expense	-													-	-	-	
Softball																						
ZI3002	103427	120014	46A02	SPORTS	IFC SFT - Allocation	-													(105,682)	-	-	
ZI3025	103427	120014	46B09	SPORTS	IFC SFT - Team Travel	-													-	-	-	
ZI3026	103427	120014	46B10	SPORTS	IFC SFT - Equip, Uniforms	-													-	-	-	
ZI3027	103427	120014	46B11	SPORTS	IFC SFT - Game Day	-													-	-	-	
ZI3035	103427	120014	46B19	SPORTS	IFC SFT - Oper Expense	-													-	-	-	
Athletic Insurance																						
ZP1102	103411	120017	46A02	INSUR	Ins Prem Admin - Allocation	-													(83,193)	-	-	
ZP1133	103411	120017	46B17	INSUR	Ins Prem Admin - Med	-													-	-	-	
ZU2102	103422	120015	46A02	INSUR	Ins Ded FTB - Allocation	-													(3,866)	-	-	
ZU2133	103422	120015	46B17	INSUR	Ins Ded FTB - Med	-													-	-	-	
ZU2202	103423	120015	46A02	INSUR	Ins Ded VLB - Allocation	-													(376)	-	-	
ZU2233	103423	120015	46B17	INSUR	Ins Ded VLB - Med	-													-	-	-	
ZU2302	103433	120015	46A02	INSUR	Ins Ded WSO - Allocation	-													(376)	-	-	
ZU2333	103433	120015	46B17	INSUR	Ins Ded WSO - Med	-													-	-	-	
ZU2402	103424	120015	46A02	INSUR	Ins Ded XC - Allocation	-													(376)	-	-	
ZU2433	103424	120015	46B17	INSUR	Ins Ded XC - Med	-													-	-	-	

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ZU2502	103425	120015	46A02	INSUR	Ins Ded MBX - Allocation	-													(376)	-	-
ZU2533	103425	120015	46B17	INSUR	Ins Ded MBX - Med	-													-	-	-
ZU2602	103426	120015	46A02	INSUR	Ins Ded WBX - Allocation	-													(376)	-	-
ZU2633	103426	120015	46B17	INSUR	Ins Ded WBX - Med	-													-	-	-
ZU2702	103429	120015	46A02	INSUR	Ins Ded ITK - Allocation	-													(376)	-	-
ZU2733	103429	120015	46B17	INSUR	Ins Ded ITK - Med	-													-	-	-
ZU2802	103431	120015	46A02	INSUR	Ins Ded OTK - Allocation	-													(376)	-	-
ZU2833	103431	120015	46B17	INSUR	Ins Ded OTK - Med	-													-	-	-
ZU2902	103428	120015	46A02	INSUR	Ins Ded BSB - Allocation	-													(376)	-	-
ZU2933	103428	120015	46B17	INSUR	Ins Ded BSB - Med	-													-	-	-
ZU3002	103427	120015	46A02	INSUR	Ins Ded SFT - Allocation	-													(376)	-	-
ZU3033	103427	120015	46B17	INSUR	Ins Ded SFT - Med	-													-	-	-
ZU4102	103432	120015	46A02	INSUR	Ins Ded CHR - Allocation	-													(376)	-	-
ZU4133	103432	120015	46B15	INSUR	Ins Ded CHR - Spirit	-													-	-	-
TOTAL INCIDENTAL FEE FUNDS						493,563	-	-	555,308	-	-	26,020	285,371	12,807	624,586	-	566,654		(4,547,556)	143,615	2,735,392
NCAA Travel																					
ZN2109	103422	120045		NCAA	FOOTBALL-D2/CONF	20,000															
ZN2125	103422	120045		NCAA	FOOTBALL-NAT'L TRAVEL	-															
ZN2209	103423	120045		NCAA	VOLLEYBALL-D2/CONF	8,000															
ZN2225	103423	120045		NCAA	VOLLEYBALL-NAT'L TRAVEL	-															
ZN2309	103433	120045		NCAA	SOCCER-D2/CONF	10,000															
ZN2325	103433	120045		NCAA	SOCCER-NAT'L TRAVEL	-															
ZN2409	103424	120045		NCAA	X-COUNTRY-D2/CONF	9,000															
ZN2425	103424	120045		NCAA	X-COUNTRY-NAT'L TRAVEL	-															
ZN2509	103425	120045		NCAA	MEN'S BASKETBALL-D2/CONF	12,000															
ZN2525	103425	120045		NCAA	MEN'S BASKETBALL-NAT'L TRAVEL	-															
ZN2609	103426	120045		NCAA	WOMEN'S BASKETBALL-D2/CONF	8,000															
ZN2625	103426	120045		NCAA	WOMEN'S BASKETBALL-NAT'L TRAVEL	-															
ZN2709	103429	120045		NCAA	INDOOR TRACK-D2/CONF	3,000															
ZN2725	103429	120045		NCAA	INDOOR TRACK-NAT'L TRAVEL	-															
ZN2809	103431	120045		NCAA	OUTDOOR TRACK-D2/CONF	10,000															
ZN2825	103431	120045		NCAA	OUTDOOR TRACK-NAT'L TRAVEL	-															
ZN2909	103428	120045		NCAA	BASEBALL-D2/CONF	10,000															
ZN2925	103428	120045		NCAA	BASEBALL-NAT'L TRAVEL	-															
ZN3009	103427	120045		NCAA	SOFTBALL-D2/CONF	10,000															
ZN3025	103427	120045		NCAA	SOFTBALL-NAT'L TRAVEL	-															
Athletics Recruiting																					
ZR2124	103422	120041		RECRU	FOOTBALL-RECR	-													(12,383)	-	-
ZR2224	103423	120041		RECRU	VOLLEYBALL-RECR	-													(3,491)	-	-
ZR2324	103433	120041		RECRU	WMN'S SOCCER-RECR	-													(2,954)	-	-
ZR2524	103425	120041		RECRU	MEN'S BSKTBALL-RECR	-													(6,000)	-	-
ZR2624	103426	120041		RECRU	WMN'S BSKTBALL-RECR	-													(3,491)	-	-
ZR2824	103431	120041		RECRU	OUTDOOR TRACK-RECR	-													(4,242)	-	-
ZR2924	103428	120041		RECRU	BASEBAL-RECR	-													(2,954)	-	-
ZR3024	103427	120041		RECRU	SOFTBALL-RECR	-													(2,954)	-	-

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WESTERN OREGON UNIVERSITY
FY2016-2017 NON-GENERAL FUND BUDGETS

						Unclass Salary	Faculty Salary	Unclass Salary Non-Fac	Academic Pay	Academic Pay Summer	Other Academic Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	General Expense	Transfer In	Transfer Out	
						(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(+)	
FIS INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	Total Revenue	Acct 10101	Acct 10102	Acct 10103	Acct 10201	Acct 10203	Acct 102xx	Acct 10301	Acct 10400	Acct 10501	Acct 10600	Acct 109xx	Acct 20000	Acct 91xxx	Acct 92xxx	TOTAL EXP
Athletics Tickets																				
ZT1101	103411	120042		TIXCONC ATHLETIC TCKTS/INC	-			-			-	-	-	-	-	-		-	-	-
ZT1111	103411	120042		TIXCONC ATH TCKTS/INC CONCESSION REV	12,000			-			-	-	-	-	-	-		-	-	-
ZT1127	103411	120042		TIXCONC ATHLETIC GAME EXP	-			-			-	-	-	-	-	-		-	-	-
ZT1135	103411	120042		TIXCONC ATHLETIC TIX OTHER OPERATING	-			-			-	-	-	-	-	-		-	-	-
ZT1330	103403	120042		TIXCONC EQUIP MANAGER GEN EXPENSE	-			-			-	-	-	-	-	-		-	-	-
ZT2101	103422	120042		TIXCONC FOOTBALL-TCKTS/INC	35,000			-			-	-	-	-	-	-		-	-	-
ZT2127	103422	120042		TIXCONC FOOTBALL-GAME EXP	-			-			-	-	600	4,500	-	210		-	21,000	5,310
ZT2201	103423	120042		TIXCONC VOLLEYBALL-TCKT/INC	4,200			-			-	-	-	-	-	-		-	-	-
ZT2227	103423	120042		TIXCONC VOLLEYBALL-GAME EXP	-			-			-	-	-	2,700	-	300		-	548	3,000
ZT2301	103433	120042		TIXCONC WMN'S SOCCER-TCKTS/INC	2,000			-			-	-	-	-	-	-		-	-	-
ZT2327	103433	120042		TIXCONC WMN'S SOCCER-GAME EXP	-			-			-	-	-	300	-	11		-	1,559	311
ZT2401	103424	120042		TIXCONC CROSS CNTRY-TCKTS/INC	-			-			-	-	-	-	-	-		-	-	-
ZT2427	103424	120042		TIXCONC CROSS CNTRY-GAME EXP	-			-			-	-	-	-	-	-		-	-	-
ZT2501	103425	120042		TIXCONC MENS BKTBALL-TCKT/INC	7,900			-			-	-	-	-	-	-		-	-	-
ZT2527	103425	120042		TIXCONC MENS BKTBALL-GAME EXP	-			-			-	-	-	1,200	-	97		-	5,000	1,297
ZT2601	103426	120042		TIXCONC WMNS BKTBALL-TCKT/INC	3,500			-			-	-	-	-	-	-		-	-	-
ZT2627	103426	120042		TIXCONC WMNS BKTBALL-GAME EXP	-			-			-	-	-	800	-	75		-	2,000	875
ZT2801	103431	120042		TIXCONC TRACK-TCKTS/INC	1,000			-			-	-	-	-	-	-		-	-	-
ZT2827	103431	120042		TIXCONC TRACK-GAME EXP	-			-			-	-	-	500	-	50		-	-	550
ZT2901	103428	120042		TIXCONC BASEBALL-TCKTS/INC	3,200			-			-	-	-	-	-	-		-	-	-
ZT2927	103428	120042		TIXCONC BASEBALL-GAME EXP	-			-			-	-	-	500	-	20		-	2,162	520
ZT3001	103427	120042		TIXCONC SOFTBALL-TCKTS/INC	2,200			-			-	-	-	-	-	-		-	-	-
ZT3027	103427	120042		TIXCONC SOFTBALL-GAME EXP	-			-			-	-	-	500	-	20		-	1,212	520
Athletics Lottery																				
ZL1106	103411	120050		LOTT Ltty Admin- OR Allocation	586,500			-			-	-	-	-	-	-		-	-	-
ZL1121	103411	120050		LOTT Ltty Admin- Staff Salaries	-			-			-	-	-	-	-	-		-	-	-
ZL1125	103411	120050		LOTT Ltty Admin- Travel	-			-			-	-	-	-	-	-		-	-	-
ZL1126	103411	120050		LOTT Ltty Admin - E/U/S	-			-			-	-	-	-	-	-		-	-	-
ZL1130	103411	120050		LOTT Ltty Admin - Maintenance	-			-			-	-	-	-	-	-		-	-	-
ZL1135	103411	120050		LOTT Ltty Admin - Other Oper Exp	-			-			-	-	-	-	-	-		-	-	-
ZL1330	103403	120050		LOTT Ltty Ept Rm - Maintenance	-			-			-	-	-	-	-	-		-	-	-
ZL1428	103404	120050		LOTT Ltty SID - Fndr/Mktg	-			-			-	-	-	-	-	-		-	-	-
ZL1435	103404	120050		LOTT Ltty SID - Op Exp	-			-			-	-	-	-	-	-		-	-	-
ZL1521	103455	120050		LOTT Ltty Ath Train - Staff Salaries	-			13,222			-	-	-	-	-	10,111		-	-	23,333
ZL2117	103422	120050		LOTT Ltty FTB - Fin Aid	-			-			-	-	-	-	-	-		-	-	-
ZL2125	103422	120050		LOTT Ltty FTB - Team Travel	-			-			-	-	-	-	-	-		-	-	-
ZL2126	103422	120050		LOTT Ltty FTB - E/U/S	-			-			-	-	-	-	-	-		-	-	-
ZL2217	103423	120050		LOTT Ltty VLB - Fin Aid	-			-			-	-	-	-	-	-		-	-	-
ZL2225	103423	120050		LOTT Ltty VLB - Team Travel	-			-			-	-	-	-	-	-		-	-	-
ZL2226	103423	120050		LOTT Ltty VLB - E/U/S	-			-			-	-	-	-	-	-		-	-	-
ZL2317	103433	120050		LOTT Ltty WSO - Fin Aid	-			-			-	-	-	-	-	-		-	-	-
ZL2319	103433	120050		LOTT Ltty WSO - Coach Salaries	-			-			-	-	-	-	-	-		-	-	-
ZL2325	103433	120050		LOTT Ltty WSO - Team Travel	-			-			-	-	-	-	-	-		-	-	-
ZL2326	103433	120050		LOTT Ltty WSO - E/U/S	-			-			-	-	-	-	-	-		-	-	-
ZL2335	103433	120050		LOTT Ltty WSO - Other Oper Exp	-			-			-	-	-	-	-	-		-	-	-
ZL2425	103433	120050		LOTT Ltty XC - Team Travel	-			-			-	-	-	-	-	-		-	-	-
ZL2517	103425	120050		LOTT Ltty MBX - Fin Aid	-			-			-	-	-	-	-	-		-	-	-
ZL2525	103425	120050		LOTT Ltty MBX - Team Travel	-			-			-	-	-	-	-	-		-	-	-
ZL2526	103425	120050		LOTT Ltty MBX - E/U/S	-			-			-	-	-	-	-	-		-	-	-
ZL2617	103426	120050		LOTT Ltty WBX - Fin Aid	-			-			-	-	-	-	-	-		-	-	-
ZL2625	103426	120050		LOTT Ltty WBX - Team Travel	-			-			-	-	-	-	-	-		-	-	-
ZL2626	103426	120050		LOTT Ltty WBX - E/U/S	-			-			-	-	-	-	-	-		-	-	-
ZL2725	103429	120050		LOTT Ltty ITK - Team Travel	-			-			-	-	-	-	-	-		-	-	-
ZL2825	103431	120050		LOTT Ltty OTK - Team Travel	-			-			-	-	-	-	-	-		-	-	-
ZL2917	103428	120050		LOTT Ltty BSB - Fin Aid	-			-			-	-	-	-	-	-		-	-	-
ZL2925	103428	120050		LOTT Ltty BSB - Team Travel	-			-			-	-	-	-	-	-		-	-	-
ZL2926	103428	120050		LOTT Ltty BSB - E/U/S	-			-			-	-	-	-	-	-		-	-	-

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WESTERN OREGON UNIVERSITY
FY2016-2017 NON-GENERAL FUND BUDGETS

							Unclass Salary	Faculty Salary	Unclass Salary Non-Fac	Academic Pay	Academic Pay Summer	Other Academic Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	General Expense	Transfer In	Transfer Out		
							(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(+)		
FIS INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME		Total Revenue	Acct 10101	Acct 10102	Acct 10103	Acct 10201	Acct 10203	Acct 102xx	Acct 10301	Acct 10400	Acct 10501	Acct 10600	Acct 109xx	Acct 20000	Acct 91xxx	Acct 92xxx	TOTAL EXP	
ZL3017	103427	120050		LOTT	Ltty SFT - Fin Aid	-			-			-	-	-	-	-	-	-	-	-	-	-
ZL3025	103427	120050		LOTT	Ltty SFT - Team Travel	-			-			-	-	-	-	-	-	-	-	-	-	-
ZL3026	103427	120050		LOTT	Ltty SFT - E/U/S	-			-			-	-	-	-	-	-	-	-	-	-	-
ZL3717	103427	120050		LOTT	Ltty MTK - Fin Aid	-			-			-	-	-	-	-	-	-	-	-	-	-
ZL3817	103427	120050		LOTT	Ltty WTK- Fin Aid	-			-			-	-	-	-	-	-	-	-	-	-	-
ZL4131	103432	120050		LOTT	Ltty CHR - Spirit	-			-			-	-	-	-	-	-	-	-	-	-	-
Athletics Special Projects																						
ZS1111	103411	120061		SPEPRO	Spec Prj Adm - Prog Sales/Concessions	1,500			-			-	-	-	-	-	-	-	-	-	-	-
ZS1112	103411	120061		SPEPRO	Spec Prj Adm - Sponsorship	4,500			-			-	-	-	-	-	-	-	-	-	-	-
ZS1115	103411	120061		SPEPRO	Spec Prj Adm - Other Revenue	500			-			-	-	-	-	-	-	-	-	-	-	-
ZS1130	103411	120061		SPEPRO	Spec Prj Adm - Maintenance	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS1135	103411	120061		SPEPRO	Spec Prj Adm - Other Op Expense	-			-			-	-	220	100	-	70	-	-	-	-	390
ZS1613	103416	120082		SPEPRO	Spec Prj WtRm - Camp Revenue	6,500			-			-	-	-	-	-	-	-	-	-	-	-
ZS1629	103416	120082		SPEPRO	Spec Prj WtRm - Camp Expense	-		1,800	-			-	-	-	1,000	-	280	-	-	-	-	3,080
ZS2103	103422	120062		SPEPRO	Spec Prj FTB - Guar Revenue	95,000			-			-	-	-	-	-	-	-	-	-	-	-
ZS2104	103422	120062		SPEPRO	Spec Prj FTB - Fundraising	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2111	103422	120062		SPEPRO	Spec Prj FTB - Concessions	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2119	103422	120062		SPEPRO	Spec Prj FTB - Extra Coach Salary	-		23,250	-			-	-	-	-	-	3,033	-	-	-	-	26,283
ZS2121	103422	120062		SPEPRO	Spec Prj FTB - Staff Salary	-			-			-	-	-	250	-	23	-	-	-	-	273
ZS2125	103422	120062		SPEPRO	Spec Prj FTB - Team Travel	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2126	103422	120062		SPEPRO	Spec Prj FTB - E/U/S	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2135	103422	120062		SPEPRO	Spec Prj FTB - Other Op Expense	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2204	103423	120063		SPEPRO	Spec Prj VLB - Fundraising	4,750			-			-	-	-	-	-	-	-	-	-	-	-
ZS2213	103423	120063		SPEPRO	Spec Prj VLB - Camp Rev	32,000			-			-	-	-	-	-	-	-	-	-	-	-
ZS2219	103423	120063		SPEPRO	Spec Prj VLB - Coach Salary	-		1,000	-			-	-	-	-	-	100	-	-	-	-	1,100
ZS2225	103423	120063		SPEPRO	Spec Prj VLB - Team Travel	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2226	103423	120063		SPEPRO	Spec Prj VLB - E/U/S	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2229	103423	120063		SPEPRO	Spec Prj VLB - Camp Exp	-		5,145	-			-	-	-	400	-	424	-	-	-	-	5,969
ZS2235	103423	120063		SPEPRO	Spec Prj VLB - Other Op Expense	-			-			-	-	-	-	-	-	-	-	-	6,853	-
ZS2304	103433	120064		SPEPRO	Spec Prj WSO - Fundraising	7,140			-			-	-	-	-	-	-	-	-	-	-	-
ZS2311	103433	120064		SPEPRO	Spec Prj WSO - Concessions	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2313	103433	120064		SPEPRO	Spec Prj WSO - Camp Rev	13,000			-			-	-	-	-	-	-	-	-	-	-	-
ZS2325	103433	120064		SPEPRO	Spec Prj WSO - Team Travel	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2326	103433	120064		SPEPRO	Spec Prj WSO - E/U/S	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2329	103433	120064		SPEPRO	Spec Prj WSO - Camp Expense	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2335	103433	120064		SPEPRO	Spec Prj WSO - Other Op Expense	-			-			-	-	-	-	-	-	-	-	-	5,690	-
ZS2404	103424	120071		SPEPRO	Spec Prj XC - Fundraising	7,500			-			-	-	-	-	-	-	-	-	-	-	-
ZS2426	103424	120071		SPEPRO	Spec Prj XC - E/U/S	-			-			-	-	-	-	-	-	-	-	-	5,800	-
ZS2503	103425	120065		SPEPRO	Spec Prj MBX - Guarantee Rev	15,000			-			-	-	-	-	-	-	-	-	-	-	-
ZS2504	103425	120065		SPEPRO	Spec Prj MBX - Fundraising	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2513	103425	120065		SPEPRO	Spec Prj MBX - Camp Rev	30,000			-			-	-	-	-	-	-	-	-	-	-	-
ZS2518	103425	120065		SPEPRO	Spec Prj MBX - Guarantee Exp	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2519	103425	120065		SPEPRO	Spec Prj MBX - Extra Coach Salary	-		8,800	-			-	-	-	-	-	860	-	-	-	-	9,660
ZS2525	103425	120065		SPEPRO	Spec Prj MBX - Team Travel	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2526	103425	120065		SPEPRO	Spec Prj MBX - E/U/S	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2529	103425	120065		SPEPRO	Spec Prj MBX - Camp Expense	-		1,000	-			-	-	-	5,500	-	610	-	-	-	-	7,110
ZS2535	103425	120065		SPEPRO	Spec Prj MBX - Other Op Expense	-			-			-	-	-	-	-	-	-	-	-	9,937	-
ZS2603	103426	120066		SPEPRO	Spec Prj WBX - Guarantee Rev	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2604	103428	120068		SPEPRO	Spec Prj WBX - Fundraising	3,300			-			-	-	-	-	-	-	-	-	-	-	-
ZS2611	103428	120068		SPEPRO	Spec Prj WBX - Contributions	600			-			-	-	-	-	-	-	-	-	-	-	-
ZS2613	130426	120066		SPEPRO	Spec Prj WBX - Camp Rev	1,800			-			-	-	-	-	-	-	-	-	-	-	-
ZS2619	103426	120066		SPEPRO	Spec Prj WBX - Coach Salaries	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2618	103426	120066		SPEPRO	Spec Prj WBX - Guarantee Exp	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2625	103426	120066		SPEPRO	Spec Prj WBX - Team Travel	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2626	103426	120066		SPEPRO	Spec Prj WBX - E/U/S	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2629	103426	120066		SPEPRO	Spec Prj WBX - Camp Exp	-			-			-	-	-	-	-	-	-	-	-	-	-
ZS2635	103426	120066		SPEPRO	Spec Prj WBX - Other Op Exp	-			-			-	-	-	-	-	-	-	-	-	6,392	-
ZS2803	103453	120067		SPEPRO	Spec Prj TRK - Guarantee Rev	-			-			-	-	-	-	-	-	-	-	-	-	-

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WESTERN OREGON UNIVERSITY
FY2016-2017 NON-GENERAL FUND BUDGETS

FIS INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	Total Revenue	Unclass Salary	Faculty Salary	Unclass Salary Non-Fac	Academic Pay	Academic Pay Summer	Other Academic Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	General Expense	Transfer In	Transfer Out	TOTAL EXP
						(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	
						Acct 10101	Acct 10102	Acct 10103	Acct 10201	Acct 10203	Acct 102xx	Acct 10301	Acct 10400	Acct 10501	Acct 10600	Acct 109xx	Acct 20000	Acct 91xxx	Acct 92xxx	
ZS2804	103453	120067		SPEPRO Spec Prj TRK - Fundraising	2,850			-			-	-	-	-	-	-	-	-	-	-
ZS2826	103453	120067		SPEPRO Spec Prj TRK - E/U/S	-			-			-	-	-	-	-	-	-	-	-	-
ZS2834	103453	120067		SPEPRO Spec Prj TRK - Memberships	-			-			-	-	-	-	-	-	-	-	-	-
ZS2835	103453	120067		SPEPRO Spec Prj TRK - Other Op Expense	-			-			-	-	-	-	-	-	-	-	-	-
ZS2904	103428	120068		SPEPRO Spec Prj BSB - Fundraising	12,500			-			-	-	-	-	-	-	-	-	-	-
ZS2911	103428	120068		SPEPRO Spec Prj BSB - Concessions	1,500			-			-	-	-	-	-	-	-	-	-	-
ZS2913	103428	120068		SPEPRO Spec Prj BSB - Camp Revenue	40,000			-			-	-	-	-	-	-	-	-	-	-
ZS2919	103428	120068		SPEPRO Spec Prj BSB - Coach Salary	-		1,000	-			-	-	-	-	-	100	-	-	-	1,100
ZS2926	103428	120068		SPEPRO Spec Prj BSB - E/U/S	-			-			-	-	-	-	-	-	-	-	-	-
ZS2929	103428	120068		SPEPRO Spec Prj BSB - Camp Expenses	-			-			-	-	-	-	-	-	-	-	-	-
ZS2935	103428	120068		SPEPRO Spec Prj BSB - Other Op Expense	-			-			-	-	-	-	-	-	-	-	50,700	-
ZS3004	103427	120069		SPEPRO Spec Prj SFT - Fundraising	-			-			-	-	-	-	-	-	-	-	-	-
ZS3013	103427	120069		SPEPRO Spec Prj SFT - Camp Revenue	16,000			-			-	-	-	-	-	-	-	-	-	-
ZS3019	103427	120069		SPEPRO Spec Prj SFT - Coach Salary	-		3,000	-			-	-	-	-	-	280	-	-	-	3,280
ZS3025	103427	120069		SPEPRO Spec Prj SFT - Team Travel	-			-			-	-	-	-	-	-	-	-	-	-
ZS3026	103427	120069		SPEPRO Spec Prj SFT - E/U/S	-			-			-	-	-	-	-	-	-	-	-	-
ZS3029	103427	120069		SPEPRO Spec Prj SFT - Camp Expense	-		1,700	-			-	-	-	-	-	105	-	-	-	1,805
ZS3035	103427	120069		SPEPRO Spec Prj SFT - Other Op Expense	-			-			-	-	-	-	-	-	-	-	6,178	-
ZS3613	103436	120072		SPEPRO Spec Prj FBTC - Camp Revenue	92,000			-			-	-	-	-	-	-	-	-	-	-
ZS3619	103436	120072		SPEPRO Spec Prj FBTC - Coach Salary	-		7,800	-			-	-	-	-	-	730	-	-	-	8,530
ZS3629	103436	120072		SPEPRO Spec Prj FBTC - Camp Expense	-		6,200	-			-	-	-	-	-	560	-	-	-	6,760
ZS3635	103436	120072		SPEPRO Spec Prj FBTC - Other Op Expense	-			-			-	-	-	-	-	-	-	-	34,900	-
ZS4131	103432	120075		SPEPRO Spec Prj CHR - Cheerleading	5,500			-			-	-	-	-	-	-	-	-	-	-
ZS4231	103430	120076		SPEPRO Spec Prj DNC - Dance	-			-			-	-	-	-	-	-	-	-	-	-
ZZ2117	103422	120083		SPEPRO Spec Prj Scholarship - FTB Scholar	-			-			-	-	-	-	-	-	-	(34,900)	-	-
ZZ2217	103423	120083		SPEPRO Spec Prj Scholarship - VLB Scholar	-			-			-	-	-	-	-	-	-	(6,853)	-	-
ZZ2317	103433	120083		SPEPRO Spec Prj Scholarship - WSO Scholar	-			-			-	-	-	-	-	-	-	(5,690)	-	-
ZZ2517	103425	120083		SPEPRO Spec Prj Scholarship - MBB Scholar	-			-			-	-	-	-	-	-	-	(7,600)	-	-
ZZ2617	103426	120083		SPEPRO Spec Prj Scholarship - WBB Scholar	-			-			-	-	-	-	-	-	-	(6,392)	-	-
ZZ3717	103453	120083		SPEPRO Spec Prj Scholarship - MTRK Scholar	-			-			-	-	-	-	-	-	-	(3,603)	-	-
ZZ3817	103454	120083		SPEPRO Spec Prj Scholarship - WTRK Scholar	-			-			-	-	-	-	-	-	-	(3,603)	-	-
ZZ2917	103428	120083		SPEPRO Spec Prj Scholarship - BSB Scholar	-			-			-	-	-	-	-	-	-	(50,700)	-	-
ZZ3017	103427	120083		SPEPRO Spec Prj Scholarship - SFB Scholar	-			-			-	-	-	-	-	-	-	(6,178)	-	-
TOTAL NON-IFC, AUXILIARY ATHLETICS					1,150,940	-	-	73,917	-	-	-	-	820	18,250	-	18,069	-	(163,988)	159,931	111,056
Athletics General Fund Support																				
ZF1221	103402	120047		GFSUPT "GF" Adm - Admin Salary	-		327,912	-		1,950	51,966	14,200	3,300	-	200,480	-	(644,194)	-	(44,386)	
ZF1421	103402	120047		GFSUPT "GF" Adm - Sports Info Salary	-		-	-		-	-	7,000	5,500	-	751	-	(14,232)	-	(981)	
ZF1521	103402	120047		GFSUPT "GF" Adm - Athletic Training	-		112,456	-		960	-	-	-	-	84,388	-	(212,441)	-	(14,637)	
ZF1621	103402	120047		GFSUPT "GF" Adm - Weight Room Salary	-		51,450	-		480	-	-	1,184	-	38,841	-	(98,760)	-	(6,805)	
ZF2119	103422	120047		GFSUPT "GF" FTB - Coach Salary	-		273,983	-		2,292	-	-	-	12,546	147,923	-	(469,062)	-	(32,319)	
ZF2121	103422	120047		GFSUPT "GF" FTB - Staff Sal/Benefits	-		-	-		-	-	-	1,550	-	31	-	(1,698)	-	(117)	
ZF2219	103423	120047		GFSUPT "GF" VLB - Coach Salary	-		128,286	-		480	-	-	-	-	76,548	-	(220,507)	-	(15,193)	
ZF2319	103433	120047		GFSUPT "GF" WSO - Coach Salary	-		91,716	-		300	-	-	-	-	61,514	-	(164,892)	-	(11,361)	
ZF2519	103425	120047		GFSUPT "GF" MBX - Coach Expense	-		123,172	-		480	-	-	-	6,273	67,397	-	(211,924)	-	(14,602)	
ZF2619	103426	120047		GFSUPT "GF" WBX - Coach Salary	-		99,204	-		480	-	-	-	6,273	60,374	-	(178,640)	-	(12,309)	
ZF2819	103453	120047		GFSUPT "GF" TRK - Coach Salary	-		138,982	-		480	-	-	-	6,273	75,654	-	(237,772)	-	(16,383)	
ZF2919	103428	120047		GFSUPT "GF" BSB - Coach Salary	-		107,742	-		480	-	-	-	-	62,775	-	(183,651)	-	(12,654)	
ZF3019	103427	120047		GFSUPT "GF" SFT - Coach Salary	-		97,320	-		480	-	-	-	-	60,189	-	(169,680)	-	(11,691)	
ZV1115	103411	120046		GFSUPT ATH ADMIN - Non IFC	-			-										(6,000)	-	-
ZV1135	103411	120046		GFSUPT ATH ADMIN - Non IFC	-			-										-	-	-
TOTAL AUXILIARY ENTERPRISES FUNDS					23,624,871	-	-	3,648,823	33,975	-	73,219	1,670,517	123,694	1,573,979	31,365	2,982,952	-	(9,416,508)	8,049,769	9,517,493




*Not all non-general funds are listed within these pages (specifically WOU Restricted funds) as many grants/programs are not determined and/or they do not run within the same fiscal year period.

Appendix

Western Oregon University Board of Trustees

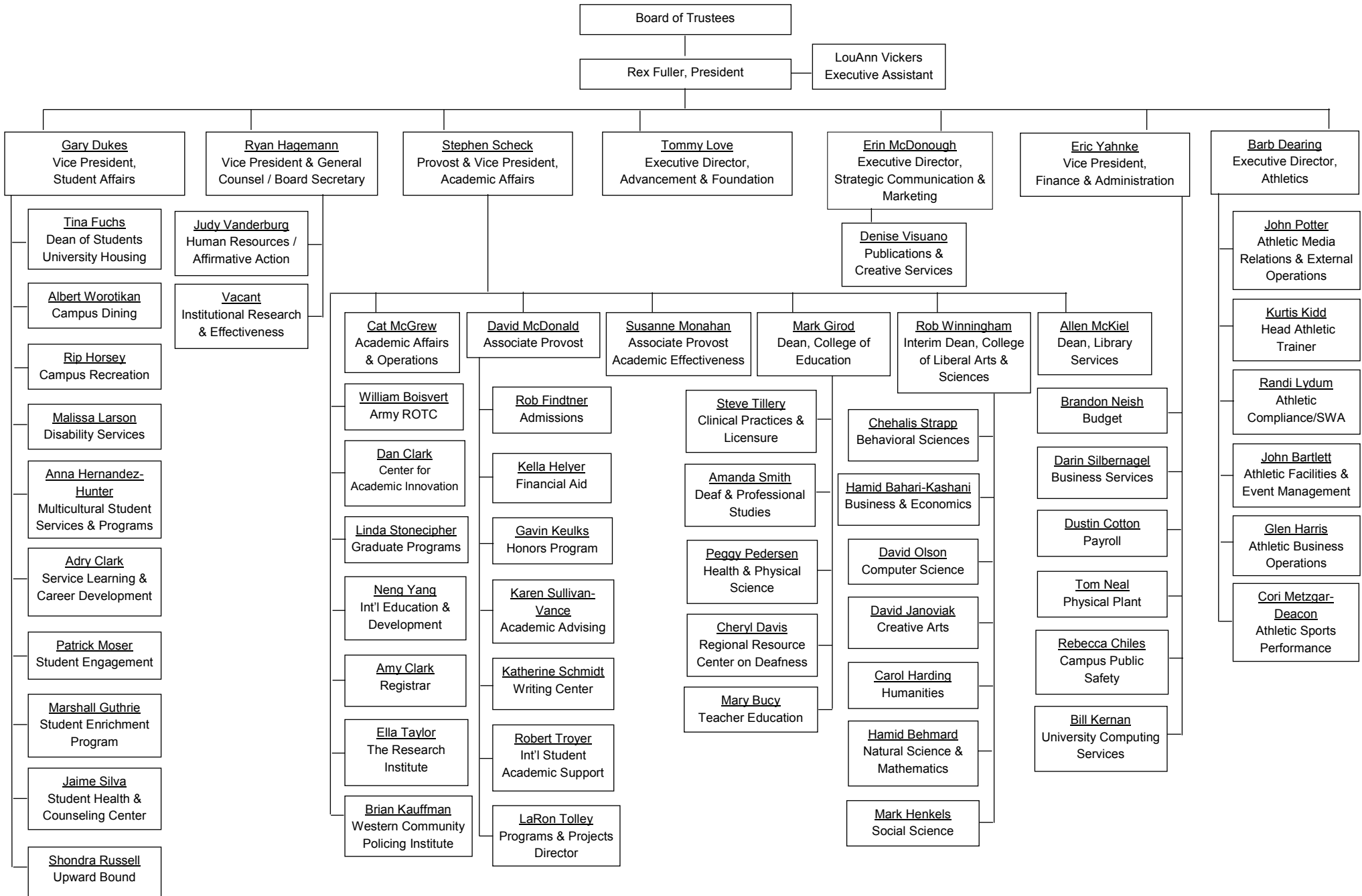
 <p>Jaime Arredondo</p>	<ul style="list-style-type: none"> ✿ Secretary-Treasurer for Oregon's Farmworker Union ✿ Serves on the Oregon Youth Development Council, the Marion County Commission for Children and Families, Partners for Hunger-Free Oregon, and the Oregon Community Foundation Latino Partnership ✿ Former WOU Student and participant in WOU's Latino Mentor Program
 <p>James M. Baumgartner, Chair</p>	<ul style="list-style-type: none"> ✿ Alumnus of WOU and currently chair of the WOU Foundation Board ✿ Managing partner with the law firm of Black Helterline LLP in Portland ✿ Served on the Executive Committee of the Oregon Consular Corps
 <p>Dr. Rex Fuller</p>	<ul style="list-style-type: none"> ✿ 23rd President of WOU and ex-officio member of the board ✿ Former Provost and VP for Academic Affairs at Eastern Washington University ✿ Completed his Ph.D. at the University of Utah
 <p>Ivan Hurtado</p>	<ul style="list-style-type: none"> ✿ 2006 alumnus of WOU and recipient of WOU's Student Enrichment Program Student of the Year. ✿ Currently an underwriter with Farmers Insurance, a volunteer director of Hillsboro Young Life, and a board member of Grace Extended Ministries International
 <p>Gloria Ingle</p>	<ul style="list-style-type: none"> ✿ Worked in the education field for 30 years serving as both an elementary teacher and a K-12 principal ✿ Serves as a council member and elder with the Confederated Tribes of Siletz ✿ Former WOU student before completing her degrees in Alaska

 <p>Cecelia 'Cec' Koontz, Vice Chair</p>	<ul style="list-style-type: none"> ✿ City Councilor for the City of Monmouth since 2010 ✿ Monmouth-Independence Chamber of Commerce's First Citizen ✿ Currently working as the Business Manager for the Central School District
 <p>Theodore R. "Ted" Kulongoski</p>	<ul style="list-style-type: none"> ✿ Only governor in Oregon history to have served in all three branches of state government ✿ Governor of the State of Oregon from 2003-2010
 <p>Dr. John Minahan</p>	<ul style="list-style-type: none"> ✿ Highly respected former president of WOU from 2005-2011 ✿ Started working at WOU in 1986 after having worked at Xavier University ✿ Assisted WOU in its progression from a college of education to a comprehensive liberal arts university
 <p>Dr. Jeanette Mladenovic</p>	<ul style="list-style-type: none"> ✿ Currently serving as Executive Vice-President and provost at Oregon Health & Science University (OHSU) ✿ More than two decades of experience in academic administration
 <p>Lane Shetterly</p>	<ul style="list-style-type: none"> ✿ Alumnus of WOU and current partner in the law firm Shetterly Irick and Ozias in Dallas, Oregon ✿ Chair of the Oregon Law Commission (since 1998) and recipient of the WOU Alumni Award of Excellence (2004) ✿ Chief sponsor of HB2364, establishing WOU as a university
 <p>Louis C. Taylor</p>	<ul style="list-style-type: none"> ✿ Alumnus of WOU with a degree in international business ✿ Former trustee on the WOU Foundation Board (2000-2010) ✿ Established the Louis Taylor Football Scholarship

 <p>Marshall Guthrie</p>	<ul style="list-style-type: none"> ✿ Current Director of WOU's Student Enrichment Program and Monmouth City Councilor ✿ Chair of the City of Monmouth budget committee
 <p>Kelsee Martin</p>	<ul style="list-style-type: none"> ✿ Current exercise science major at WOU (anticipated graduation date is June 2018) ✿ Active member of WOU PLUS team ✿ Participates in the WOU Ambassador Program
 <p>Dr. Cornelia Paraskevas</p>	<ul style="list-style-type: none"> ✿ Current professor of English at WOU ✿ Served as department chair, faculty senator, and member of the WOU faculty union (WOUFT) ✿ Co-wrote WOU's dual-credit partnership document with the Hillsboro School District

Effective July 1, 2015, Western Oregon University became a “university with a governing board,” a public university with a Board of Trustees focused solely on the governance and success of WOU. This board will help WOU continue to do what it does best: teach Oregonians through a high quality and affordable education. The 14-member group represents education, civic and business leaders, campus representatives, alumni, and the WOU President who serves as an ex officio, non-voting member.

Western Oregon University Organizational Chart



Academic Year Tuition & Fees

Academic Year – Tuition					
Credits	Resident			Non-Resident	
	Undergraduate		Graduate	Undergraduate	Graduate
	Regular	Promise 2016			
1	160.00	186.00	363.00	483.00	610.00
2	315.00	367.00	726.00	966.00	1,220.00
3	470.00	548.00	1,089.00	1,440.00	1,830.00
4	625.00	729.00	1,452.00	1,932.00	2,440.00
5	780.00	910.00	1,815.00	2,415.00	3,050.00
6	935.00	1,091.00	2,178.00	2,898.00	3,660.00
7	1,090.00	1,272.00	2,541.00	3,381.00	4,270.00
8	1,245.00	1,453.00	2,904.00	3,864.00	4,880.00
9	1,400.00	1,634.00	3,267.00	4,347.00	5,490.00
10	1,555.00	1,815.00	3,630.00	4,830.00	6,100.00
11	1,710.00	1,996.00	3,993.00	5,313.00	6,710.00
12	1,865.00	2,177.00	4,356.00	5,796.00	7,320.00
13	2,020.00	2,358.00	4,719.00	6,279.00	7,930.00
14	2,175.00	2,539.00	5,082.00	6,762.00	8,540.00
15	2,330.00	2,720.00	5,445.00	7,245.00	9,150.00
16	2,485.00	2,901.00	5,808.00	7,728.00	9,760.00
17	2,640.00	3,082.00	6,171.00	8,211.00	10,370.00
18	2,795.00	3,263.00	6,534.00	8,694.00	10,980.00
Each Add'l Credit Hour	155.00	181.00	363.00	483.00	610.00

Academic Year - Mandatory Fees									
Credits	Building		Incidental		Health Service	Student Health Bldg	Student Rec Ctr Bldg	Total Fees	
	Undergraduate	Graduate	Undergraduate	Graduate				Undergraduate	Graduate
1	23.00	23.00	158.00	158.00		11.00	42.00	234.00	234.00
2	25.00	25.00	158.00	158.00		11.00	42.00	236.00	236.00
3	27.00	27.00	158.00	158.00		11.00	42.00	238.00	238.00
4	29.00	29.00	204.00	204.00		11.00	42.00	286.00	286.00
5	31.00	31.00	204.00	204.00		11.00	42.00	288.00	288.00
6	33.00	33.00	204.00	204.00	131.00	11.00	42.00	421.00	421.00
7	35.00	35.00	273.00	273.00	131.00	11.00	42.00	492.00	492.00
8	37.00	37.00	273.00	273.00	131.00	11.00	42.00	494.00	494.00
9	39.00	45.00	273.00	341.00	131.00	11.00	42.00	496.00	570.00
10	41.00	45.00	273.00	341.00	131.00	11.00	42.00	498.00	570.00
11	43.00	45.00	273.00	341.00	131.00	11.00	42.00	500.00	570.00
12 or more	45.00	45.00	341.00	341.00	131.00	11.00	42.00	570.00	570.00

Endnotes:

1. For credits 1-5 the Health Center Service Fee is optional and can be purchased for an additional \$131.00.
2. A \$350 one-time matriculation fee is assessed on all new and transfer students.
3. Qualified tuition and fees do not include student health fees for Tax Relief Act reporting.

Summer 2017 Tuition & Fees

Summer 2017 - Tuition					
Credits	Resident			Non-Resident	
	Undergraduate		Graduate	Undergraduate	Graduate
	Regular	Promise 2016			
1	160.00	186.00	363.00	483.00	610.00
2	315.00	367.00	726.00	966.00	1,220.00
3	470.00	548.00	1,089.00	1,440.00	1,830.00
4	625.00	729.00	1,452.00	1,932.00	2,440.00
5	780.00	910.00	1,815.00	2,415.00	3,050.00
6	935.00	1,091.00	2,178.00	2,898.00	3,660.00
7	1,090.00	1,272.00	2,541.00	3,381.00	4,270.00
8	1,245.00	1,453.00	2,904.00	3,864.00	4,880.00
9	1,400.00	1,634.00	3,267.00	4,347.00	5,490.00
10	1,555.00	1,815.00	3,630.00	4,830.00	6,100.00
11	1,710.00	1,996.00	3,993.00	5,313.00	6,710.00
12	1,865.00	2,177.00	4,356.00	5,796.00	7,320.00
13	2,020.00	2,358.00	4,719.00	6,279.00	7,930.00
14	2,175.00	2,539.00	5,082.00	6,762.00	8,540.00
15	2,330.00	2,720.00	5,445.00	7,245.00	9,150.00
16	2,485.00	2,901.00	5,808.00	7,728.00	9,760.00
17	2,640.00	3,082.00	6,171.00	8,211.00	10,370.00
18	2,795.00	3,263.00	6,534.00	8,694.00	10,980.00
Each Add'l Credit Hour	155.00	181.00	363.00	483.00	610.00

Summer 2017 - Mandatory Fees									
Credits	Building		Incidental		Health Service	Student Health Bldg	Student Rec Ctr Bldg	Total Fees	
	Undergraduate	Graduate	Undergraduate	Graduate				Undergraduate	Graduate
1	34.00	34.00	133.00	133.00		11.00	35.00	213.00	213.00
2	34.00	34.00	133.00	133.00		11.00	35.00	213.00	213.00
3	34.00	34.00	133.00	133.00		11.00	35.00	213.00	213.00
4	34.00	34.00	133.00	133.00		11.00	35.00	213.00	213.00
5	34.00	34.00	133.00	133.00		11.00	35.00	213.00	213.00
6	34.00	34.00	133.00	133.00	131.00	11.00	35.00	344.00	344.00
7	34.00	34.00	133.00	133.00	131.00	11.00	35.00	344.00	344.00
8	34.00	34.00	133.00	133.00	131.00	11.00	35.00	344.00	344.00
9	34.00	34.00	133.00	133.00	131.00	11.00	35.00	344.00	344.00
10	34.00	34.00	133.00	133.00	131.00	11.00	35.00	344.00	344.00
11	34.00	34.00	133.00	133.00	131.00	11.00	35.00	344.00	344.00
12 or more	34.00	34.00	133.00	133.00	131.00	11.00	35.00	344.00	344.00

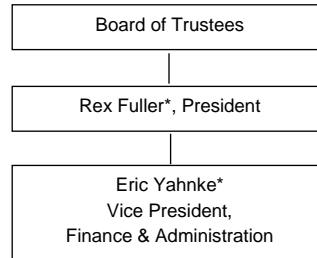
Endnotes:

1. For credits 1-5 the Health Center Service Fee is optional and can be purchased for an additional \$127.00.
2. A \$350 one-time matriculation fee is assessed on all new and transfer students.
3. Qualified tuition and fees do not include student health fees for Tax Relief Act reporting.

Budget Oversight & Development Hierarchy

Each individual listed here receives the following budget reports for review via email:

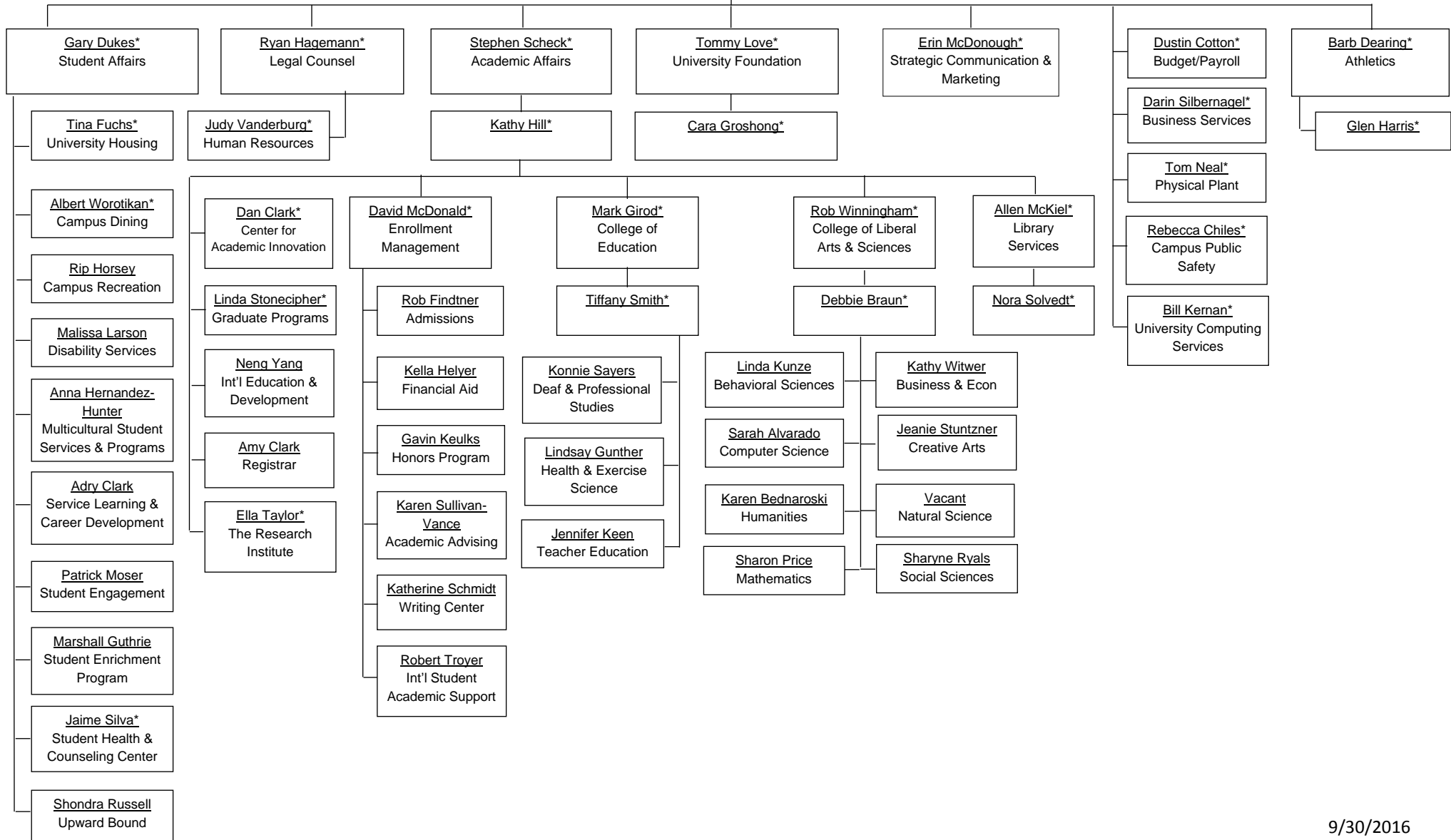
- 1.) Weekly budget summary
- 2.) Monthly transactions list



The individuals listed here are responsible for the following:

- 1.) Responding to and correcting overdraft issues within their respective unit.
- 2.) Requesting budget changes when necessary.

Those indicated with a * receive copies of budget worksheets for their units and are responsible for budget development annually.



Date: January 11, 2016
To: Deans, Directors, and Department Heads
From: Eric Yahnke, Vice President for Finance & Administration
Subject: Fiscal Year 2016-17 Budget Process

Despite continued uncertainty in State funding for Higher Education, future salary and benefits costs, and enrollment for the coming year we begin preparing the FY2017 budget.

In an effort to streamline the budget development process, FY2017 budget worksheets are available via your Google Drive. This is a secure, efficient method which will give you the ability to edit worksheets directly, share amongst members of your division/department, as well as receive direct assistance when needed (without the hassle of multiple emails and attached files).

These documents represent your formal budget request and will be used for budget hearings expected to begin March 7, 2016. To that end, please review and update your budget worksheets.

Budget worksheets will be due and “locked” on March 1, 2016 at 5pm. For a complete calendar of important dates related to this process, please visit the budget website (<http://www.wou.edu/budget>) and hover over “Resources.”

The budget worksheets are based from the FY2016 initial budget and updated for known organizational and position changes to date.

1) Personnel budgets:

- a. **All personnel budgets** - FTE may be redistributed within the current employee class to a different department. Requests for new positions or increased FTE must be entered on the “Budget Requests” form included with your worksheets. **Please limit any new budget requests to your top three (3) proposals for this process.**
- b. **Tenure track** positions have been updated with expected promotions, sabbaticals, and vacancies that may or may not be filled. Salary and OPE budget amounts are estimates which do not reflect rates currently in negotiation. Subsequent budget changes will be made once a new contract is ratified.
- c. **Non-tenure track** budgets are based on projected FY17 enrollments. Please review and make note of any changes your department feels necessary to reflect needs for the coming year in light of expected enrollment and course offerings. These budgets will be reviewed and adjusted once FY16 actual and FY17 projected enrollment is known.
- d. **Administrative and support staff** salary and OPE amounts are estimates and do not reflect anticipated salary increases. These budget amounts will be adjusted and finalized once actual salary rates are known.

- 2) **S&S** - Please feel free to redistribute S&S amounts within your organizations to best fit your strategic plans but do not exceed the total provided at the bottom of your worksheets. If the total S&S for department figure is highlighted in red, your S&S has exceeded the allowable allocation. Requests for an increase in S&S budgets must be made using the "Budget Requests" form included with the worksheets. **Please limit any new budget requests to your top three (3) proposals for this process.**

For this process, please limit any new budget requests to your top three (3) priority proposals for the next fiscal year.

Current and historic detail for your budgets can be found with the Banner form FWIBDST – Organization Budget Status or Banner reports such as FZRCROS, FGRODTA and FGRODTH.

Please feel free to contact Brandon Neish (neishb@wou.edu) or Eric Yahnke (yahnkee@wou.edu) with any specific questions.

As previously mentioned, budget worksheets will be available to you in your Google Drive.

- 1) To access your budget worksheets, log in to your WOU email, click the "Apps" button in the top right of your screen (looks like 9 little squares) and click "Drive."
- 2) Once Google Drive has been loaded, find "Shared with Me" on the left side of your screen and open it.
- 3) Find the folder with your division/department name and double click to open it. Inside this folder you will find your budget worksheets. Double clicking on the worksheet file will open it and you can begin editing. Any changes you make are automatically saved.
- 4) To add a column (for notes or other items), you can do so by clicking on "Insert" in the menu bar and clicking "Column right" or "Column left."

At the end of business on March 1st, your access to the budget worksheets will be changed from "can edit" to "can view" and you will be unable to make any additional changes.

To share your worksheets with others in your staff:

- 1) Right click on either the division/department folder or the actual budget worksheet and click "Share..."
- 2) Enter the user's WOU email address (be sure to use the @mail.wou.edu address).
- 3) Select the access type you wish to give them ("can edit" or "can view") and click done. After March 1st, all users' access will be changed to "can view."

For assistance with Google Drive & Google Docs, please contact Brandon Neish directly (neishb@wou.edu).

**WESTERN OREGON UNIVERSITY
FY2016-2017 OTHER PERSONNEL EXPENSES (OPE) DETAIL**

Annual OPE amounts are ***estimated*** based upon the following:

Total OPE Unclassified	\$ 15,624	plus	30.68% of wages to \$118,500 then 24.48% of remaining wages
Faculty & Uncl. Professionals	Health/Vision/Dental		

Total OPE Classified Staff	\$ 15,624	plus	29.08% of wages
Incl. temp staff > .49 FTE	Health/Vision/Dental		

OPE Temporary Pay (w/o benefits)	9.07% Medicare, Soc. Sec., Unempl, SAIF
OPE Student Pay	2.00% SAIF & Wrks Compensation
OPE Graduate Assistants	2.00% SAIF & Wrks Compensation

Individual Components of estimated OPE include:

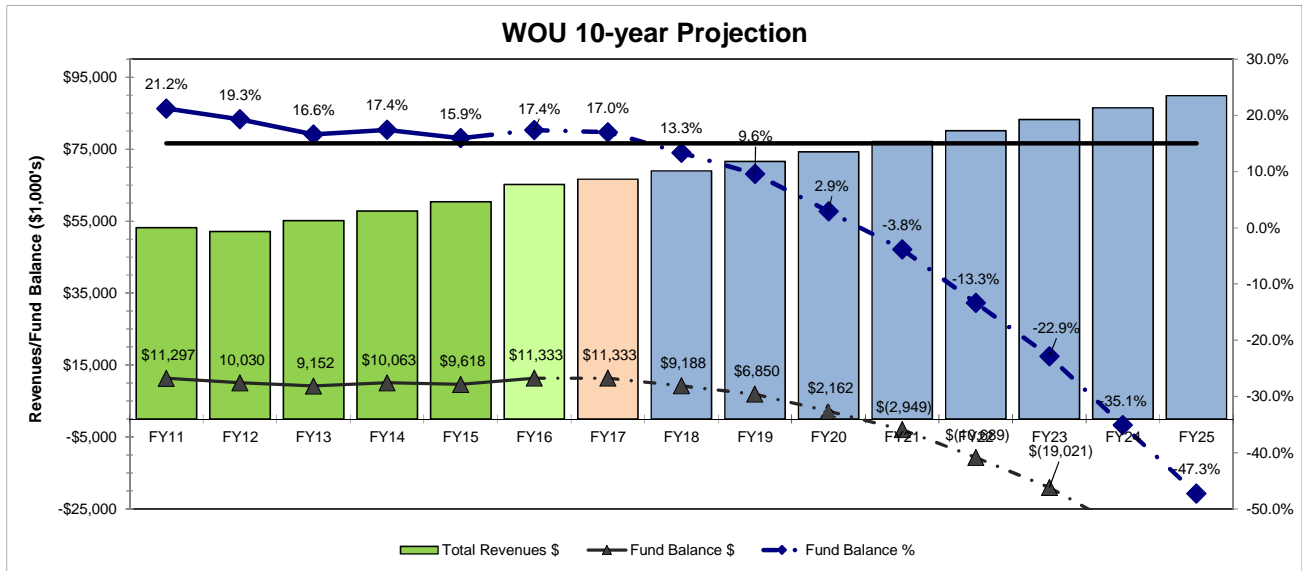
Health, Vision & Dental

July	1,272	Medicare	1.45%
August	1,272	Social Security	6.20%
September	1,272	Unemployment Insurance	1.00%
October	1,272	SAIF	0.42%
November	1,272	Composite retirement rate*	21.62%
December	1,323		
January	1,323	Workmen's Compensation - \$2.95/month/employee	
February	1,323		
March	1,323		
April	1,323		
May	1,323		
June	1,323		
Total	\$ 15,624		

*Composite rate based on participation in the following:	
PERS T1 & 2	25.98%
OPSRP	20.01%
ORP T1 & 2	26.45%
ORP T3	13.94%
ORP T4	12.00%

Social Security Max Wage Threshold	\$	118,500
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WOU Ten-Year Financial Projection



Variables (\$ in thousands unless stated)	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
State Appropriations - (includes \$391K SELP)	\$ 17,620	\$ 22,874	2.04%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Enrollment Growth (FTE)												
Resident Undergraduate												
Choice		11.48%	-5.00%	1.25%	1.50%	1.50%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
NEW Promise Cohort		-34.17%	-5.00%	1.25%	1.50%	1.50%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
WUE												
Choice		17.56%	-5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
NEW Promise Cohort		-30.82%	-5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Non-Resident Undergraduate		0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Resident Graduate		-32.43%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Non-Resident Graduate		-20.98%	0.00%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Tuition Rate Increase												
Resident Undergraduate												
Choice		2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
NEW Promise Cohort		2.20%	5.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
WUE												
Choice		2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
NEW Promise Cohort		2.00%	5.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Non-Resident Undergraduate		2.20%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Resident Graduate		2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Non-Resident Graduate		2.10%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Remissions	7.96%	\$ 4,520	10.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Revenue		20.51%	\$ -	2.15%	2.15%	2.16%	2.17%	2.18%	2.18%	2.19%	2.20%	2.20%
Labor												
Unclassified - Faculty (TT & NTT)		\$ 1,038	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Faculty FTE Increase		0.00%	0.00%	0.50%	0.50%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Unclassified Professionals		\$ 153	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Classified		\$ 190	7.00%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%
Minimum Wage		\$ 9.25	\$ 9.25	9.75	9.99	10.23	10.48	10.73	10.99	11.26	11.53	11.81
Increases based on Jan. 2015 increase												
Benefits - PERS Rate increases		0.00%	0.00%	5.21%	0.00%	5.21%	0.00%	5.21%	0.00%	5.21%	0.00%	0.00%
Benefits - PERS POB increases		-0.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Benefits - PEBB (Health/Dental/Vision) increases		2.60%	2.60%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Benefits - Grad Assistants		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Benefits - Other (FICA, Wrks Comp, etc)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
S&S - annual increase/(decrease)	17.0%	-15.48%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

HECC Student Success & Completion Model

HIGHER EDUCATION COORDINATING COMMISSION

DIVISION 13

715-013-0040

UNIVERSITY PROGRAMS AND FINANCE

Public University Support Fund Distribution Factors

- (1) The purpose of this rule is to list the relative weights and values of factors to be used in the Students Success and Completion Model calculation as defined in OAR 715-013-0025. All terms are defined as they are in Section 1 of OAR 715-013-0025.
- (2) Mission Differentiation Allocation shall be allocated to institutions before Outcomes-Based and Activity-Based Allocations. Funds remaining within the PUSF, excepting those funds otherwise demarcated, after Mission Differential Funding is allocated shall then be allocation between Outcomes-Based Allocation and Activity-Based Allocation according to the proportion outlined below:

Fiscal Year	2016	2017	2018	2019	2020
Outcomes-Based Allocation Proportion	20%	40%	60%	60%	60%
Activity-Based Allocation Proportion	80%	60%	40%	40%	40%

The proportional funding split between Outcomes-Based Allocation and Activity-Based Allocation after Fiscal Year 2020 shall continue at same proportion as in Fiscal Year 2020.

- (3) The Mission Differentiation Funding allocation for Fiscal Year 15 is as follows. This Mission Differential Funding allocation shall serve as the basis for subsequent Mission Differentiation Allocations of the PUSF. Following Fiscal Year 2015, the Mission Differential Funding Allocation will change by the lesser of Inflation or the overall change in the PUSF except where indicated below:

REGIONAL SUPPORT							
	EOU	OIT	OSU ¹	PSU	SOU	UO	WOU
Regional University Support Adjustment ²	\$2,835,488	\$ 2,696,084	\$ 2,490,212		\$ 1,907,486		\$1,522,848
Retrenchment	\$194,777	\$194,874	\$129,904		\$194,867		\$194,832
Retention & Graduation	\$340,860	\$ 341,028	\$227,331		\$341,019		\$ 340,955
Underpinning	\$340,860	\$341,028	\$227,331		\$341,019		\$340,955
11-13 Regional Support	\$790,141	\$790,141			\$790,142		\$790,141
Regional Access	\$848,153	\$365,155			\$273,858		\$91,272
EOU Supplemental Support ³	\$1,991,360						

IT Fifth Site	\$478,020	\$478,020			\$478,020		\$478,020
TRU Shared Services ⁴	\$1,489,522	\$1,521,622			\$1,681,992		\$1,260,448

¹ OSU's allocation includes both the allocation for the main Corvallis campus and the OSU Cascades Campus in Bend.

² Regional University Support Adjustment provides \$601 per FTE for every FTE below 7,500 FTE at an institution. OSU-Cascades FTE is calculated separately from OSU Corvallis campus and is awarded 60% of per FTE value indicated above. The per FTE appropriation will change by the same rule as other Mission Differential Funding line items.

³ EOU Supplemental Support begins in Fiscal Year 2016 at the dollar figure indicated and will change by the same rule as other Mission Differential Funding items thereafter.

⁴ TRU Shared Services begin at Fiscal Year 2016 at the dollar figure indicated and are allocated after any Stop Loss or Stop Gain allocations for Fiscal Year 2016 only. Thereafter TRU Shared Services are allocated within the Mission Differentiation Allocation and shall change by the same rule as other Mission Differential Funding items.

RESEARCH SUPPORT

	EOU	OIT	OSU	PSU	SOU	UO	WOU
Sponsored Research	\$43,308	\$16,507	\$2,119,115	\$351,361	\$33,012	\$1,043,161	\$124,459
Faculty Salaries - Research	\$38,995	\$65,026	\$ 592,283	\$509,955	\$ 92,477	\$694,197	\$67,901

MISSION SUPPORT

	EOU	OIT	OSU	PSU	SOU	UO	WOU
UO Law Underpinning						\$602,643	
OSU Pharmacy Underpinning			\$1,035,077				
OSU Veterinary Medicine Underpinning			\$3,454,488				
OIT Terminal Health Programs Underpinning ¹		\$200,000					
Engineering Technology Undergraduate ²		\$1,504,281		\$6,930			
Engineering Graduates ³		\$28,259	\$2,267,071	\$594,318			
Collaborative OUS Nursing Program	\$ 22,049	\$12,942			\$37,239		\$24,445
Regional Solutions	\$13,092		\$13,092	\$13,092		\$13,092	
Statewide Access		\$ 830,642					
Campus Public Service Programs	\$221,924			\$570,890	\$ 99,008	\$541,094	\$1,525
Bldg. Maintenance / SWPS			\$1,784,820				
OCATE				\$582,869			
Southwestern Oregon University Center (SOUC)	\$112,718						
OWEN						\$404,461	
Systemwide Expenses / Programs ⁴	\$55,268	\$52,517	\$780,126	\$239,294	\$126,784	\$ 695,421	\$147,622
Veterinary Diagnostic Lab			\$1,226,077				
Health Professions Programs	\$276,031	\$2,264,004			\$380,845		\$307,927

PSU-NEW Leadership Oregon				\$65,468			
Rural Access	\$253,079						
PSU-Oregon Biodiversity Information Center				\$49,334			
¹ OIT Terminal Health Programs Underpinning begins in Fiscal Year 2013 at the dollar figure indicated will change by the same rule as other Mission Differential Funding items thereafter.							
² Engineering Technology Undergraduate provides supplemental FTE funding for undergraduate enrollment in Engineering Technology. Total funding will change by the same rule as Mission Differential Funding and is allocated based on institutional undergraduate FTE in CIP 15.							
³ Engineering Graduates provides supplemental FTE funding for graduate enrollment in Engineering. Total funding and will change by the same rule as Mission Differential Funding and is allocated based on institutional graduate FTE in CIP 14.							
⁴ State Assessments provided in Fiscal Year 15 will be discontinued from the Systemwide Expenses / Programs line.							

(4) Dual Credit Student Credit Hours (SCH) will be rewarded as follows:

Table 3		Dual Credits
Allocation per SCH		\$50.00

(5) The relative cost weights for SCH completions shall be as follows:

Table 4		SCH Cost Weighting			
CIP	Description	Fr./Soph.	Jr./Sr.	Mast./Prof.	Ph.D.
01	Agriculture	1.8	2.44	2.82	3.27
02	Agricultural Sciences (Legacy)	1.8	2.44	2.82	3.27
03	Natural Resources, Conservation	1.0	1.29	1.45	2.73
04	Architecture	1.8	2.44	1.96	2.73
05	Area, Ethnic, Cultural, Gender, Group Studies	1.0	1.29	1.45	2.73
09	Communication, Journalism	1.26	1.61	1.96	3.27
10	Communication, Technologies	1.26	1.61	1.96	2.73
11	Computer and Information Science	1.26	1.81	2.82	4.13
13	Education	1.26	1.61	1.45	3.27
14	Engineering	1.8	2.44	2.82	4.13
15	Engineering Technologies	1.8	2.44	2.82	3.73
16	Foreign Languages, Literatures, Linguistics	1.0	1.29	1.96	2.73
19	Family and Consumer Sciences	1.26	1.61	1.96	3.27
22	Legal Professions and Studies	-	-	3.1	2.73
23	English Language and Literature	1.0	1.29	1.96	3.27
24	Liberal Arts and Science, Humanities	1.0	1.29	1.45	2.73
25	Library Science	1.26	1.61	1.45	2.73
26	Biological and Biomedical Sciences	1.26	1.61	2.82	3.27
27	Mathematics and Statistics	1.0	1.29	2.82	3.27
28	Military Science, Leadership, Operational Art	1.0	1.29	1.45	2.73
29	Military Technologies	1.0	1.29	1.45	2.73
30	Multi/Interdisciplinary Studies	1.26	1.61	2.82	3.27
31	Parks, Rec, Leisure, Fitness Studies	1.8	2.44	1.96	3.27
32	Basic Skills, Developmental/Remedial Education	1.0	1.29	1.45	2.73
34	Health Related Knowledge and Skills	-	-	-	-
38	Philosophy and Religious Studies	1.0	1.29	1.45	3.27
40	Physical Sciences	1.26	1.61	2.82	3.27
41	Science Technologies	1.8	2.44	2.82	4.13
42	Psychology	1.0	1.29	1.45	3.27
43	Homeland Security, Law Enforce, Protective Service	1.26	1.61	1.45	3.27
44	Public Administration and Social Services	1.26	1.61	1.45	3.27
45	Social Sciences and History	1.0	1.29	1.45	3.27
50	Visual and Performing Arts	1.8	2.44	1.96	3.27

51	Health Professions, Related Programs	1.8	2.44	1.96	2.73
51.20	Pharmacy	2.72	2.72	3.99	8.28
51.24	Veterinary Medicine	-	-	11.66	-
52	Business, Mgmt, Marketing, Related Support Svcs	1.26	1.61	1.45	4.13
54	History	1.0	1.29	1.45	3.27
9999	Unknown	1.0	1.29	1.45	2.73

- (6) The relative weighting for degree completions by resident students, by degree level, shall be as follows:

Table 5		Degree Level Weighting
Degree Level	Weight	
Baccalaureate Degrees	2.0	
Masters Degrees	1.0	
Doctorate Degrees	1.4	
Professional Degrees	1.0	
Graduate Certificates	0.2	

- (7) The Cost Weighting factors for degree completion are determined by CIP and degree level and shall be as follows:

Table 6		Degree Cost Weighting			
CIP	Description	BA/BS	Masters/Prof/Grad. Cert	PhD	
01	Agriculture	1.85	2.46	2.86	
02	Agricultural Sciences (Legacy)	1.85	2.46	2.86	
03	Natural Resources, Conservation	1.0	1.27	2.39	
04	Architecture	1.85	1.72	2.39	
05	Area, Ethnic, Cultural, Gender, Group Studies	1.0	1.27	2.39	
09	Communication, Journalism	1.25	1.72	2.86	
10	Communication, Technologies	1.25	1.72	2.39	
11	Computer and Information Science	1.25	2.46	3.61	
13	Education	1.25	1.27	2.86	
14	Engineering	1.85	2.46	3.61	
15	Engineering Technologies	1.85	2.46	2.39	
16	Foreign Languages, Literatures, Linguistics	1.0	1.72	2.39	
19	Family and Consumer Sciences	1.25	1.72	2.86	
22	Legal Professions and Studies	1.0	1.27	2.86	
23	English Language and Literature	1.0	1.72	2.86	
24	Liberal Arts and Science, Humanities	1.0	1.27	2.39	
25	Library Science	1.25	1.27	2.39	
26	Biological and Biomedical Sciences	1.25	2.46	2.86	
27	Mathematics and Statistics	1.0	2.46	2.86	
28	Military Science, Leadership, Operational Art	1.0	1.27	2.39	
29	Military Technologies	1.0	1.27	2.39	
30	Multi/Interdisciplinary Studies	1.25	1.72	3.61	
30.01	Biological and Physical Sciences	1.25	1.72	3.61	
30.06	Systems Science and Theory	1.25	1.72	3.61	
30.08	Mathematics and Computer Science	1.25	1.72	3.61	
30.18	Natural Sciences	1.25	1.72	3.61	
31	Parks, Rec, Leisure, Fitness Studies	1.85	1.72	2.86	
32	Basic Skills, Developmental/Remedial Education	1.0	1.27	2.39	
34	Health Related Knowledge and Skills	-	-	-	
38	Philosophy and Religious Studies	1.0	1.27	2.86	
40	Physical Sciences	1.25	2.46	2.86	
41	Science Technologies	1.85	2.46	3.61	
42	Psychology	1.0	1.27	2.86	
43	Homeland Security, Law Enforce, Protective Service	1.25	1.27	2.86	

44	Public Administration and Social Services	1.25	1.27	2.86
45	Social Sciences and History	1.0	1.27	2.86
50	Visual and Performing Arts	1.85	1.72	2.86
51	Health Professions, Related Programs	1.85	1.72	2.39
51.20	Pharmacy	1.25	2.46	2.86
51.24	Veterinary Medicine	1.25	2.46	2.86
52	Business, Mgmt, Marketing, Related Support Svcs	1.25	1.27	3.61
54	History	1.0	1.27	2.86
9999	Unknown	1.0	1.27	2.39

(8) Priority degrees weighting factors, by CIP and category, are established as follows:

Table 7		Priority Degrees		
CIP	Description	Area of Study Weight	Category	
11	Computer and Information Sciences	1.2	STEM	
14	Engineering	1.2	STEM	
15	Engineering Technologies	1.2	STEM	
26	Biological and Biomedical Sciences	1.2	STEM	
27	Mathematics and Statistics	1.2	STEM	
30.01	Biological and Physical Sciences	1.2	STEM	
30.06	Systems Science and Theory	1.2	STEM	
30.08	Mathematics and Computer Science	1.2	STEM	
30.18	Natural Sciences	1.2	STEM	
40	Physical Sciences	1.2	STEM	
51	Health Professions, Related Programs	1.2	Health	
BLE	Bilingual Education	2.2	Bilingual Education	

(9) The additional weights to Bachelor’s degree completions by resident students who are members of one or more Targeted Student Populations shall be as follows:

Table 8		Targeted Student Populations	
Number of Targeted Student Population Categories		Weight	
1		0.8	
2		1.0	
3		1.1	
4		1.2	

(10) Weights for Bachelor’s Degrees awarded to transfer students shall be discounted as follows:

Table 9		Transfer Student Discount Factor	
Bachelor’s Degree Discount Factor:		62.54%	

(11) During the phase-in period, the HECC shall incorporate a Stop Loss and Stop Gain threshold as established in this section.

a. Stop Loss and Stop Gain thresholds are established as follows:

(12) Table 10		Stop Loss and Stop-Gain				
Fiscal Year	2016	2017	2018	2019	2020	
Stop Loss	4.5%	2.0%	1.0%	0.0%	Disengaged	
Stop Gain	1.5 x ΔPUSF	2016+10%	2017+10%	2018+10%	Disengaged	

Where |ΔPUSF| is equal to Fiscal Year 2016 PUSF allocation less legislative designated funds and TRU Shared Services as a proportion of total Fiscal Year 2015 PUSF allocation.

b. If, during Fiscal Year 2016 through Fiscal Year 2020 the year-over-year change in the PUSF is less than the Stop Loss threshold for that fiscal year the designated Stop Loss is reset to the

year-over-year change in the PUSF, such that the change in funding level for all public universities is pro rata.

(13) This rule shall become effective on July 1, 2015.

Statutory Authority: ORS 351.735(3)(d), 351.735(6)

Statutes Implemented: 2013 SB 270, 2013 HB 3120, 2014 HB 4018 2014 SB 1525

State of Oregon Legislators

Members of the 2015 Oregon Legislative Assembly

(as of November 2015, listed in alphabetical order)

All members of the legislative Assembly can be reached by USPS mail by addressing correspondence as follows:

The Honorable (*insert name*)
 900 Court Street NE (*insert room #*)
 Salem, OR 97301

To identify the legislators where you live, please visit <https://www.oregonlegislature.gov/FindYourLegislator/leg-districts.html>

SENATE:

Title/Name/Party – Hometown	Room #	Telephone #	Email Address
Senator Herman E. Baertschiger Jr. (R-Grants Pass)	S-403	(541) 787-1702	Sen.HermanBaertschiger@state.or.us
Senator Alan Bates (D-Medford)	S-205	(503) 986-1703	Sen.AlanBates@state.or.us
Senator Lee Beyer (D-Springfield)	S-419	(503) 986-1706	Sen.LeeBeyer@state.or.us
Senator Brian Boquist (R-Dallas)	S-305	(503) 986-1712	Sen.BrianBoquist@state.or.us
Majority Leader Ginny Burdick (D-Portland)	S-223	(503) 986-1718	Sen.GinnyBurdick@state.or.us
Senate President Peter Courtney (D-Salem)	S-201	(503) 986-1600	Sen.PeterCourtney@state.or.us
Senator Michael Dembrow (D-Portland)	S-407	(503) 986-1723	Sen.MichaelDembrow@state.or.us
Senator Richard Devlin (D-Tualatin)	S-211	(503) 986-1719	Sen.RichardDevlin@state.or.us
Senator Chris Edwards (D-Eugene)	S-411	(503) 986-1707	Sen.ChrisEdwards@state.or.us
Republican Leader Ted Ferrioli (R-John Day)	S-323	(503) 986-1950	SenTedFerrioli@state.or.us
Senator Sara Gelser (D-Corvallis)	S-405	(503) 986-1708	Sen.SrarGelser@state.or.us
Senator Fred Girod (R-Stayton)	S-401	(503) 986-1709	Sen.FredGirod@state.or.us
Senator Bill Hansell (R-Athena)	S-423	(503) 986-1729	Sen.BillHansell@state.or.us
Senator Mark Hass (D-Beaverton)	S-207	(503) 986-1714	Sen.MarkHass@state.or.us
Senator Betsy Johnson (D-Scappoose)	S-209	(503) 986-1716	Sen.BetsyJohnson@state.or.us
Senator Tim Knopp (R-Bend)	S-309	(503) 986-1727	Sen.TimKnopp@state.or.us
Senator Jeff Kruse (R-Roseburg)	S-315	(503) 986-1701	Sen.JeffKruse@state.or.us
Senator Laurie Monnes Anderson (D-Gresham)	S-413	(503) 986-1725	Sen.LaurieMonnesAnderson@state.or.us
Senator Rod Monroe (D-Portland)	S-409	(503) 986-1724	Sen.RodMonroe@state.or.us
Senator Alan Olsen (R-Canby)	S-425	(503) 986-1720	Sen.AlanOlsen@state.or.us

Senator Floyd Prozanski (D-Douglas Counties)	S-415	(503) 986-1704	Sen.FloydProzanski@state.or.us
Senator Chuck Riley (D-Hillsboro)	S-303	(503) 986-1715	Sen.ChuckRiley@state.or.us
Senator Arnie Roblan (D-Coos Bay)	S-417	(503) 986-1705	Sen.ArnieRoblan@state.or.us
President Pro Tempore Diane Rosenbaum (D-Portland)	S-213	(503) 986-1721	Sen.DianeRosenbaum@state.or.us
Senator Chip Shields (D-Portland)	S-421	(503) 986-1722	Sen.ChipShields@state.or.us
Senator Elizabeth Steiner Hayward (D-Portland)	S-215	(503) 986-1717	Sen.ElizabethSteinerHayward@state.or.us
Senator Kim Thatcher (R-Keizer)	S-307	(503) 986-1713	Sen.KimThatcher@state.or.us
Senator Chuck Thomsen (R-Hood River)	S-316	(503) 986-1726	Sen.ChuckThomsen@state.or.us
Senator Doug Whitsett (R-Klamath Falls)	S-311	(503) 986-1728	Sen.DougWhitsett@state.or.us
Senator Jackie Winters (R-Salem)	S-301	(503) 986-1710	Sen.JackieWinters@state.or.us

HOUSE OF REPRESENTATIVES:

Title/Name/Party – Hometown	Room #	Telephone #	Email Address
Representative Jeff Barker (D-Aloha)	H-480	(503) 986-1428	Rep.JeffBarker@state.or.us
Representative Phil Barnhart (D-Lane & Linn Counties)	H-279	(503) 986-1411	Rep.PhilBarnhart@state.or.us
Representative Greg Barreto (R-Cove)	H-384	(503) 986-1458	Rep.GregBarreto@state.or.us
Representative Brent Barton (D-Clackamas)	H-275	(503) 986-1440	Rep.BrentBarton@state.or.us
Representative Cliff Bentz (R-Ontario)	H-475	(503) 986-1460	Rep.CliffBentz@state.or.us
Representative Deborah Boone (D-Cannon Beach)	H-481	(503) 986-1432	Rep.DeborahBoone@state.or.us
Representative Peter Buckley (D-Ashland)	H-272	(503) 986-1405	Rep.PeterBuckley@state.or.us
Representative Knute Buehler (R-Bend)	H-389	(503) 986-1454	Rep.KnuteBuehler@state.or.us
Representative Brian L. Clem (D-Salem)	H-284	(503) 986-1421	Rep.BrianClem@state.or.us
Representative John Davis (R-Wilsonville)	H-483	(503) 986-1426	Rep.JohnDavis@state.or.us
Representative Margaret Doherty (D-Tigard)	H-282	(503) 986-1435	Rep.MargaretDoherty@state.or.us
Representative Sal Esquivel (R-Medford)	H-382	(503) 986-1406	Rep.SalEsquivel@state.or.us
Representative Paul Evans (D-Monmouth)	H-281	(503) 986-1420	Rep.PaulEvans@state.or.us
Representative Shemia Fagan (D-Clackamas)	H-274	(503) 986-1451	Rep.ShemiaFagan@state.or.us
Representative Lew Frederick (D-Portland)	H-276	(503) 986-1443	Rep.LewFrederick@state.or.us
Representative Joe Gallegos (D-Hillsboro)	H-492	(503) 986-1430	Rep.JoeGallegos@state.or.us

Representative Vic Gilliam (R-Silverton)	H-479	(503) 986-1418	Rep.VicGilliam@state.or.us
Representative David Gomberg (D-Central Coast)	H-471	(503) 986-1410	Rep.DavidGomberg@state.or.us
Representative Chris Gorsek (D-Troutdale)	H-486	(503) 986-1449	Rep.ChrisGorsek@state.or.us
Representative Mitch Greenlick (D-Portland)	H-493	(503) 986-1433	Rep.MitchGreenlick@state.or.us
Representative Jodi Hack (R-Salem)	H-385	(503) 986-1419	Rep.JodiHack@state.or.us
Representative Cedric Hayden (R-Roseburg)	H-379	(503) 986-1407	Rep.CedricHayden@state.or.us
Representative Dallas Heard (R-Roseburg)	H-386	(503) 986-1402	Rep.DallasHeard@state.or.us
Representative Ken Helm (D-Washington County)	H-490	(503) 986-1434	Rep.KenHelm@state.or.us
Representative Paul Holvey (D-Eugene)	H-277	(503) 986-1408	Rep.PaulHolvey@state.or.us
Representative Leader Val Hoyle (D-Eugene)	H-283	(503) 986-1414	Rep.ValHoyle@state.or.us
Representative John E. Huffman (R-The Dalles)	H-477	(503) 986-1459	Rep.JohnHuffman@state.or.us
Representative Mark Johnson (R-Hood River)	H-489	(503) 986-1452	Rep.MarkJohnson@state.or.us
Representative Bill Kennemer (R-Oregon City)	H-380	(503) 986-1439	Rep.BillKennemerv@state.or.us
Representative Alissa Keny-Guyer (D-Portland)	H-484	(503) 986-1446	Rep.AlissaKenyGuyer@state.or.us
Representative Betty Komp (D-Woodburn)	H-273	(503) 986-1422	Rep.BettyKomp@state.or.us
House Speaker Tina Kotek (D-Portland)	H-269	(503) 986-1200	Rep.TinaKotek@state.or.us
Representative Wayne Krieger (R-Gold Beach)	H-381	(503) 986-1401	Rep.WayneKrieger@state.or.us
Representative Ann Lininger (D-Lake Oswego)	H-485	(503) 986-1438	Rep.AnnLininger@state.or.us
Representative John Lively (D-Springfield)	H-488	(503) 986-1412	Rep.JohnLively@state.or.us
Representative Caddy McKeown (D-Coos Bay)	H-476	(503) 986-1409	Rep.CaddyMcKeown@state.or.us
Representative Susan McLain (D-Hillsboro)	H-376	(503) 986-1429	Rep.SusanMcLain@state.or.us
House Republican Leader Mike McLane (R-Powell Butte)	H-395	(503) 986-1400	Rep.MikeMcLane@state.or.us
Representative Nancy Nathanson (D-Eugene)	H-280	(503) 986-1413	Rep.NancyNathanson@state.or.us
Representative Mike Nearman (R-Dallas)	H-378	(503) 986-1423	Rep.MikeNearman@state.or.us
Representative Rob Nosse (D-Portland)	H-472	(503) 986-1442	Rep.RobNosse@state.or.us
Representative Andy Olson (R-Albany)	H-478	(503) 986-1415	Rep.AndyOlson@state.or.us
Representative Julie Parrish (R-Tualatin/West Linn)	H-371	(503) 986-1437	Rep.JulieParrish@state.or.us
Representative Carla C. Piluso (D-Gresham)	H-491	(503) 986-1450	Rep.CarlaPiluso@state.or.us

Representative Bill Post (R-Keizer)	H-373	(503) 986-1425	Rep.BillPost@state.or.us
Representative Dan Rayfield (D-Corvallis)	H-375	(503) 986-1416	Rep.DanRayfield@state.or.us
Representative Tobias Read (D-Beaverton)	H-286	(503) 986-1427	Rep.TobiasRead@state.or.us
Representative Jeff Reardon (D-Happy Valley)	H-473	(503) 986-1448	Rep.JeffReardon@state.or.us
Representative Greg Smith (R-Heppner)	H-482	(503) 986-1457	Rep.GregSmith@state.or.us
Representative Barbara Smith Warner (D-Portland)	H-487	(503) 986-1445	Rep.BarbaraSmithWarner@state.or.us
Representative Sherrie Sprenger (R-Scio)	H-388	(503) 986-1417	Rep.SherrieSprenger@state.or.us
Representative Duane A. Stark (R-Grants Pass)	H-372	(503) 986-1404	Rep.DuaneStark@state.or.us
Representative Kathleen Taylor (D-Milwaukie)	H-377	(503) 986-1441	Rep.KathleenTaylor@state.or.us
Representative Jessica Vega Pederson (D-Portland)	H-285	(503) 986-1447	Rep.JessicaVegaPederson@state.or.us
Representative Jim Weidner (R-Yamhill)	H-387	(503) 986-1424	Rep.JimWeidner@state.or.us
Representative Gene Whisnant (R-Sunriver)	H-383	(503) 986-1453	Rep.GeneWhisnant@state.or.us
Representative Gail Whitsett (R-Klamath Falls)	H-474	(503) 986-1456	Rep.GailWhitsett@state.or.us
House Majority Leader Jennifer Williamson (D-Portland)	H-295	(503) 986-1436	Rep.JenniferWilliamson@state.or.us
Representative Carl Wilson (R-Grants Pass)	H-390	(503) 986-1403	Rep.CarlWilson@state.or.us
Representative Brad Witt (D-Clatskanie)	H-374	(503) 986-1431	Rep.BradWitt@state.or.us

State of Oregon U.S. Congressional Representatives

Title/Name/Party – Hometown	DC Phone	DC Fax	Contact Form
Senator Ron Wyden (D-Portland)	(202) 224-5244	(202) 228-2717	https://www.wyden.senate.gov/contact/
Senator Jeff Merkley (D-East Mult. County)	(202) 224-3753	(202) 228-3997	https://merkley.senate.gov/contact/
Representative Suzanne Bonamici (D-Washington County)	(202) 225-0855	(202) 225-9497	https://bonamici.house.gov/contact-me/email-me
Representative Greg Walden (R-Hood River)	(202) 225-6730	(202) 225-5774	https://walden.house.gov/index.cfm?sectionid=117&sectiontree=7117
Representative Earl Blumenauer (D-Portland)	(202) 225-4811	(202) 225-8941	https://forms.house.gov/blumenauer/webforms/issue_subscribe.html
Representative Peter A. DeFazio (D-Springfield)	(202) 225-6416		https://defazio.house.gov/contact/email-me
Representative Kurt Schrader (D-Canby)	(202) 225-5711	(202) 225-5699	http://schrader.house.gov/contact/

Glossary of Terms

Auxiliary Enterprises

An auxiliary enterprise exists to furnish goods or services to students, faculty, or staff as individuals and charges a fee directly related to the cost of the goods or services. Auxiliaries may also furnish services incidentally to the general public. WOU auxiliary enterprises include student incidental fee funded activities, Student Health and Counseling, Athletics, Bookstore, and Housing and Dining.

Credit Hour Enrollment

The credit hour value of a course or courses multiplied by the number of students enrolled in the course.

Designated Operations

Includes tuition for non-credit continuing education and other revenue from self-support instruction. Other sources include unrestricted gifts and royalties and activities that support instruction and public service and are covered by user fees such as student transportation and housing for field trips, special equipment, or facility users' fees.

Education and General Funds

The portion of Oregon Public Universities' (OPU) budget that is devoted to instructional and support services for students and faculty, including managerial and administrative functions needed to provide the services.

Fund Balance

The difference between the assets and liabilities of a fund. Given this definition, fund balance can be described as the available resources of the fund, which can be significantly different than cash balances due to accrual accounting.

Headcount Enrollment

The number of individual students enrolled in credit courses, regardless of course load. Historical enrollment has generally been expressed in terms of fall headcount. National comparisons of enrollment are most often made on the basis of fall headcount.

Higher Education Coordinating Commission (HECC)

The Higher Education Coordinating Commission (HECC) is a 14-member, volunteer board dedicated to fostering and sustaining the best, most rewarding pathways to opportunity and success for all Oregonians through an accessible, affordable, and coordinated network for educational achievement beyond a high school diploma.

Lottery Funds

HECC receives lottery support to fund athletics, scholarships, and capital debt service payments. Athletics and scholarship funding is distributed 88% and 12% respectively. Distributions for athletics are required to be allocated 70% for non-revenue producing sports and at least 50% for women's athletics. Lottery funding is used to fund principal and interest debt service payments on lottery bonds from capital projects.

Nonresident

Students who are assessed nonresident tuition due to being out-of-state residents.

Other Funds Limited

Other Funds Limited revenue for the operating budget is comprised principally of estimated campus tuition and fees (calculated on the basis of enrollment projections and the expenditure limitation authorized by the legislature) and indirect cost recovery on sponsored research, as well as lesser amounts of other income.

Other Funds Non-Limited

Other Funds Non-Limited revenue includes designated operations (e.g., community workshops and other self-sustaining public service and education activities); auxiliary activities such as student housing, parking and athletics, as well as sponsored programs; gifts, grants and contracts; and student financial aid programs.

Resident

The fee status category of students who are assessed resident tuition

Restricted Funds

Funds designated for specific purposes, including gifts, grants, and contracts. Also includes the following student financial aid programs: Federal PELL and SEOG Grants, Federal Work Study, Oregon Opportunity Grants, and other campus aid programs.

Service Departments

The primary function of a Service Center is to provide services for units or others within the institution, including grants/contracts. Services can be provided to external customers as long as they are less than 20% of total revenue. External customers may include non-WOU entities that are physically located on campus, other State of Oregon agencies, and other tax-supported Oregon entities, such as counties or cities. A Service Center is self-supporting, responsible for its own equipment depreciation, maintains a reserve for equipment replacement, and may be assessed for building usage, utilities, operations/maintenance

State General Funds

State General Funds are appropriated to HECC biennially by the Legislature. The distribution of these funds to the campuses is developed in compliance with legislative budget notes and board policy. Funds are allocated through the HECC Student Success Completion Model and

are split between the two fiscal years of the biennium unless otherwise requested by the campuses.

Student Full-time Equivalent (SFTE)

The student full-time equivalent translates credit into enrollment, showing how many students it would take to produce the total credit-bearing activity of a campus if each student took exactly a fulltime load. Calculation of the student full-time equivalent varies depending on the level of the student.

The full-time equivalent for an undergraduate is assumed to be 15 term credit hours (or 45 annual credit hours). For master's and professional level students, the divisor is 12 term credit hours (36 annual credit hours), and for a doctoral student, it is 9 term credit hours (27 annual credit hours).

Student Loan Programs

Consists entirely of interest, capital contributions, and other revenues used to support the student loan programs.

Tuition and Fee Rates

Total mandatory charges assessed students for enrolling in the institution, including tuition, universal resource, building, incidental, health service, and recreation center fees. Excludes programmatic resource fees that have not been rolled into tuition.