

WESTERN OREGON

UNIVERSITY

Fiscal Year 2009

Operating Budget



General and Non-General Funds
July 1, 2008 thru June 30, 2009

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June 17, 2008

To: President Minahan and WOU Community Members

The Fiscal Year 2008/09 Budget document is attached. Although it is anticipated that Western Oregon University (WOU or Western) All Funds will exceed \$100M this year, roughly \$40M is restricted in the form of grants and financial aid. Therefore, the focus of this document is on the Education and General (E&G) funds (\$47M) with some discussion of Auxiliary Enterprises (\$18M), as well as Designated and Service Department Funds (\$3M). Should you have any questions or wish to discuss this document, please contact me. Western Oregon University maintains a rolling forecast which is updated monthly based on actual results and changing conditions. This forecast is supplemented with a quarterly management review and report submitted to the State Board.

The budget development process continues to evolve and is responsive to new policies and the ever present financial challenges. Although Oregon budgets on a biennial basis and the State appropriations allocation was defined in September of 2007, Western continues to receive amended funding levels based upon changing criteria and enrollment levels. We built this budget under these and other changing assumptions through several strategic planning meetings conducted throughout the spring.

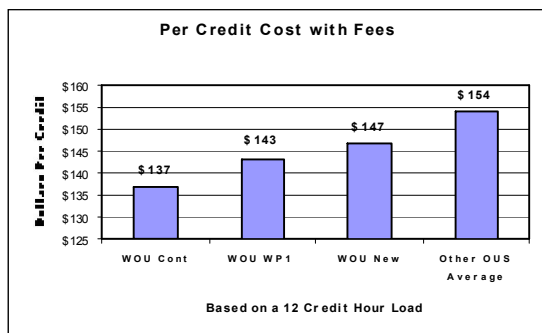
Significant factors, assumptions, and management changes for this budget include:

- In an effort to be more transparent with regard to tuition rates - effective Fall, 2008; Western and several other Oregon University System (OUS) schools are incorporating resource fees into their tuition rates. For Western, this includes a technology fee of roughly \$6 per credit being assessed as tuition to all students (except those under the 2007 Western Promise). For example, during FY08, a continuing undergraduate resident was paying \$96 per credit plus a technology fee of up to \$76. For FY2009, that same student will be assessed a flat \$105 per credit. Without looking at the incorporation of the tech fee, it appears to be an increase of \$9, but in reality it is only \$3.
- The Western Promise – This is the second year of our implementation of The Western Promise. This commitment helps students and families more effectively plan for and afford the cost of attending and graduating from WOU. We guarantee that newly enrolled undergraduate freshman students will have the same tuition rate as the year they enter for four academic years. This concept is not without administrative challenges however, Western must create numerous tuition rates each year and apply them consistently to students based upon their year of entry. With Fall 2008, WOU will have three base rates for undergraduate residents (\$105 per credit for those students enrolled prior to Fall 2007, \$105 per credit plus a Technology Fee for those students in Western Promise enrolling in FY08, and \$115 per credit for those newly enrolled students, eff. Fall 2008). WOU is the only university of the Oregon University System to adopt the “Promise” concept.
- State Board direction to maintain our E&G fund balance between 10 - 20% of revenues – with a goal being 15%. This budget plans to achieve that goal. Additionally, during March 2009, WOU management shall conduct its annual strategic budget meeting to reassess budget priorities.

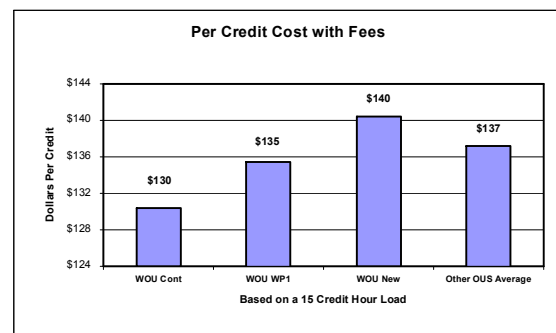
- Western made a significant change in accounting practices during FY08. In the past, WOU did not recognize unrealized interest income for past due accounts until such time as the income was received. During FY08 it was recommended that WOU recognize this income, making allowances for doubtful accounts. Western made the change immediately and the net impact amounted to a one-time increase of approximately 1% of fund balance or \$430K.
- As mentioned above, State appropriations projections continue to change. The base appropriations for FY09 are budgeted at 51% of the biennium allocation. Additionally, Oregon provides funding for its share of salary increases as part of the State appropriation process. The entitled amount was calculated at \$1.5M, \$524K and \$1M for FY08 and FY09 respectively. To date, we haven't received the amount due for FY08 and recent negotiations within the legislative fiscal office have indicated that we cannot count on the full allocation. Although, final decisions have not been made at this point, WOU is planning on receiving 75% of the entitled funding for both years.
- Western is budgeting to continue its enrollment growth, albeit at a slower rate, for at least the next two years. Over the past year, WOU's enrollment has been growing significantly, especially within the non-resident undergraduate students. This budget incorporates gross tuition and fees based upon rates approved at the Oregon State Board of Higher Education's June meeting, flat enrollment for graduate students, 4.1% growth for undergraduate residents, and 16.6% growth for undergraduate non-residents for an overall growth rate of 5.1% over the current year.

Legislative/Board Influence

The Oregon Legislature meets on a biennial basis to establish the budget for all state agencies; it concluded its deliberations on June 28, 2007. As a system, OUS allocates its appropriation to each of the seven public universities. This allocation was approved at the Board's September 2007 meeting; the details can be found within the revenue section of this document. An important point for the current biennium is that the Legislature directed the State Board to hold OUS tuition and resource fees to an average increase limit of 3.4%. This limit would have made WOU's tuition initiatives and the Western Promise impossible. A legislative budget note was created that specifically excluded Western's tuition from the OUS calculation. The graphs below illustrate the resident undergraduate per credit tuition rates (including all universal fees) of WOU compared with the average of the other OUS institutions.



Graph 1



Graph 2

The preceding graphs are created based upon the FY08-09 Academic Year Fee Book, which was approved at the June Board meeting. As indicated above, Western continues to offer competitive rates. In fact, WOU only has above average tuition when comparing the new 2008 Western Promise students at the 15 hour load and, as previously mentioned, these students will continue to pay that rate without ever seeing an increase during their four years at WOU.

Salaries

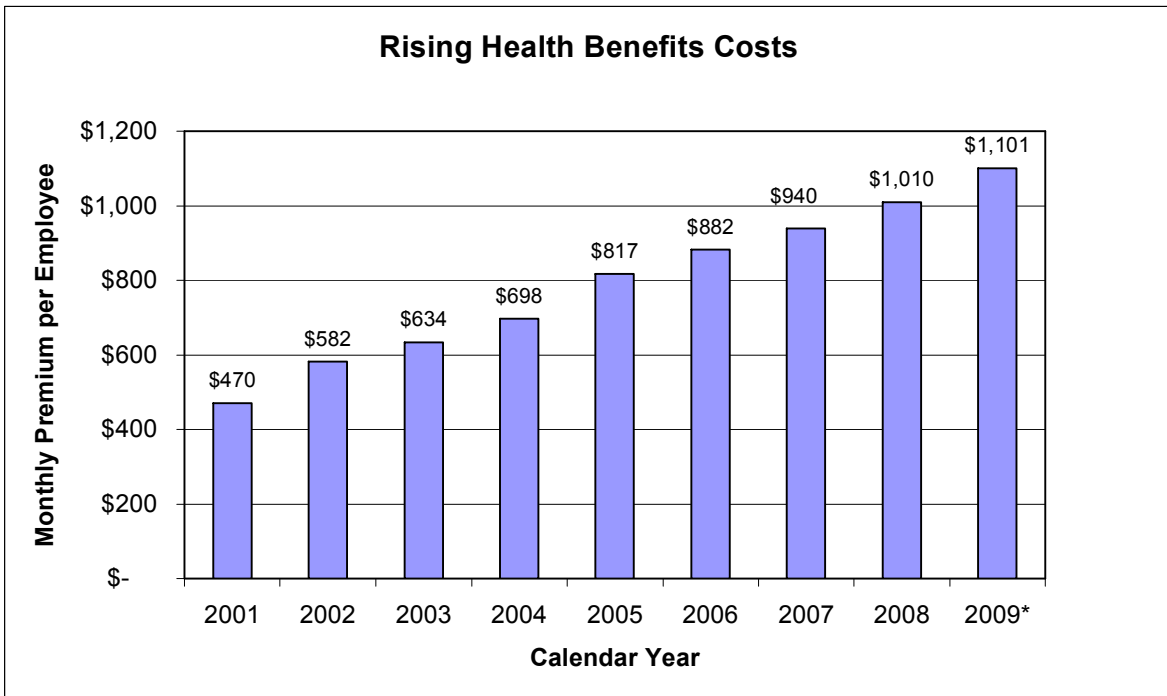
Salary and benefits continue to account for approximately 80% of the general fund. WOU employees are classified into three main categories as follows:

- Classified - The SEIU Collective Bargaining Agreement (CBA) for 2007-2009 was ratified in August 2007. All of the University's classified personnel are subject to this contract and the budget herein is based on those provisions. The contract provides various classification grades for different positions; it also provides for salary increases through a step system based upon longevity; each step is approximately 4.75%. Significant items from the contract that are incorporated in this budget include: 3.2% increase to the entire pay scale with a minimum of \$85 per month per FTE, and longevity steps for those personnel not currently at the top of the scale (9th Step). Note: The timing for the 3.2% will occur November 1, 2008; the timing for longevity steps is dependent upon when the employee began her/his position at Western. The projected amount of funds required for each employee's salary is within their individual budgets/programs and will be charged appropriately.
- Faculty – The Western Oregon University American Federation of Teachers (WOUFT) and WOU Management came to agreement on the 2007-2009 contract in Fall, 2007. The provisions of the contract have been incorporated into this budget. The CBA covers all faculty who teach 0.50 FTE or more whether they are tenure, tenure track, or adjunct personnel. Additionally, 12 month unclassified library personnel are covered under the agreement. Similar to the SEIU agreement, the CBA operates on a step system. The entire pay scale will increase 3.7% in Sept. 2008, additionally longevity steps of 2% will occur at the same time. As a new step was added with this contract, all tenure/tenure track faculty will receive a step this year. Adjunct faculty covered by the agreement will receive a 6% pay rate increase effective with Fall term 2008. The projected amount of funds required for each employee's salary is within their individual budgets/programs and will be charged appropriately.
- Promotions – Ten faculty members were promoted since FY07 – contractually, the promotion amounts to an 8% pay increase - plus they will each receive the 5.7% mentioned under faculty above. These funds are budgeted within each index as appropriate. Additionally, it is anticipated that a few staff members are either reclassified or promoted effective with this budget cycle. Funding for these promotions will be transferred as required.
- Professional Staff – Although, not all professional staff salaries have been determined at this time, a 6.0% salary increase has been budgeted within each individual professional staff member's budgets/programs and will be charged appropriately. It is anticipated that these will be determined soon and are to be effective July 1, 2008. Budget adjustments will be performed as necessary.

Oregon has one of the highest minimum wage rates in the U.S. (Washington being the highest). Statute has provided that Oregon’s minimum wage will increase the same percentage as inflation (projected at 3.0% effective January 1, 2009). This will bring the minimum wage from \$7.95 to \$8.20 per hour. This wage increase will affect a number of WOU student workers and arrangements have been made for a smooth transition. It is estimated that the increase will require approximately \$15K in additional funding for E&G departments. The budget director will transfer these funds in January 2009 to coincide with the payroll increases.

Other Personnel Expenses (OPE)

As illustrated in the following graph, OPE continues to steadily rise especially in the area of health costs. PEBB (health insurance) rates have more than doubled since 2001. This budget includes funds for another increase of approximately 9% to \$1,101 per month per employee projected to occur in December. In addition to these ‘fixed’ costs, WOU budgets approximately 28.15% of salary for FICA, retirement, and other benefits. OUS has four different retirement rates which begin after employees have 6 months of continuous employment. These rates include employee and employer portions as well as debt service in the case of PERS; the rates depend upon when employment started and options selected, 1) Tier I and II PERS employee rate is 18.94%, 2) Tier I and II ORP participant rate is 22.01%, 3) The OPSRP PERS rate is 20.43%, and 4) OPSRP ORP participant rate is 11.82%. A detailed OPE formula sheet is provided on page 23. For those areas that have an unknown FTE (such as the adjunct faculty pools) OPE is budgeted at approximately 60% of salary. Regardless of which method is used to budget OPE, non-general fund indices will cover the actual costs (either the percentage or the individual method is acceptable for budget purposes). Within general funds, the budget director will be responsible for allocating all OPE expenses.



* Projected increase – effective December, 2008

Goals/Initiatives

The upcoming year is full of exciting new initiatives and opportunities for Western. All indications show that “The Western Promise” which began last year is a huge success. This initiative will begin its second year continuing to help support our students and their families planning efforts. Western’s continued growth is presenting some new challenges especially with our International student population and Nursing programs. This budget incorporates additional tenure/tenure track faculty as well as staffing positions to accommodate these and other efforts. Campus leadership continues to review the University’s budget status on a monthly basis to ensure we remain on track. Western is also increasing its assessment practices and continues to strive to be responsive to its communities’ needs. A summary listing of specific new initiatives that the university will fund with this budget is on page 24.

I am hopeful you will find this budget document helpful. Please call me at 503-838-8459 if you have any questions.

Respectfully,

Eric A. Borst
Director for Budget and Payroll
Western Oregon University

**WESTERN OREGON UNIVERSITY
FY2007-2009 EDUCATION AND GENERAL FUNDS
INITIAL BUDGET SUMMARY**

(Figures are in \$1,000s)

Revenue by Source	Actual Amount FY07	Budgeted Amount FY08	Budgeted Amount FY09
State Aid	\$ 17,665	\$ 18,685	\$ 20,409
Tuition & Fees	18,572	22,034	24,723
Other Revenue	1,966	1,959	2,214
Transfers In (Net)	54	403	131
Total E&G Revenues	<u>\$ 38,257</u>	<u>\$ 43,081</u>	<u>\$ 47,477</u>
Expenditures by Program			
Instruction	\$ 18,944	\$ 21,036	\$ 23,892
Research	450	476	529
Academic Support	5,482	5,749	6,613
Student Services	4,745	5,136	6,083
Physical Plant	3,656	4,205	4,354
Institutional Support	4,354	5,600	5,764
Plant Improvements	9	25	25
Total E&G Expenditures	<u>\$ 37,640</u>	<u>\$ 42,227</u>	<u>\$ 47,260</u>
Expenditures by Object/Account			
Salaries	\$ 22,463	\$ 24,830	\$ 27,460
OPE	11,159	12,384	14,241
Services and Supplies	8,036	9,385	10,032
Equipment	862	719	776
Internal Services	(4,895)	(5,091)	(5,249)
Transfers out	15	-	-
Total E&G Expenditures	<u>\$ 37,640</u>	<u>\$ 42,227</u>	<u>\$ 47,260</u>
Projected Surplus (Deficit)	<u>\$ 617</u>	<u>\$ 854</u>	<u>\$ 217</u>

Revenues

Western receives over 90% of its education and general funds from two sources, tuition and state appropriations; the remainder comes from a variety of items including indirect cost recovery, investments, sales, services, etc. The graphs on the following page indicate the revenues by source over the last three years.

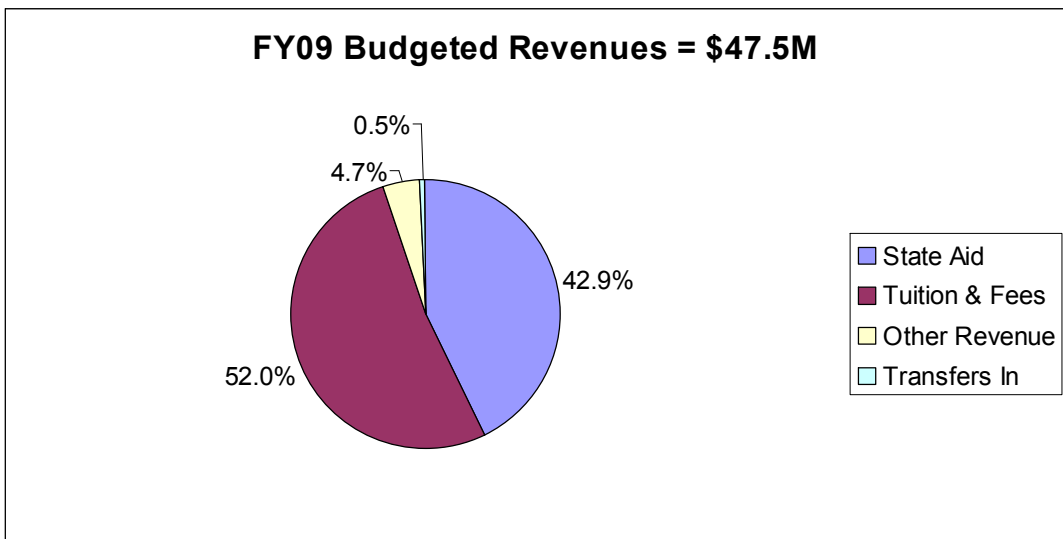
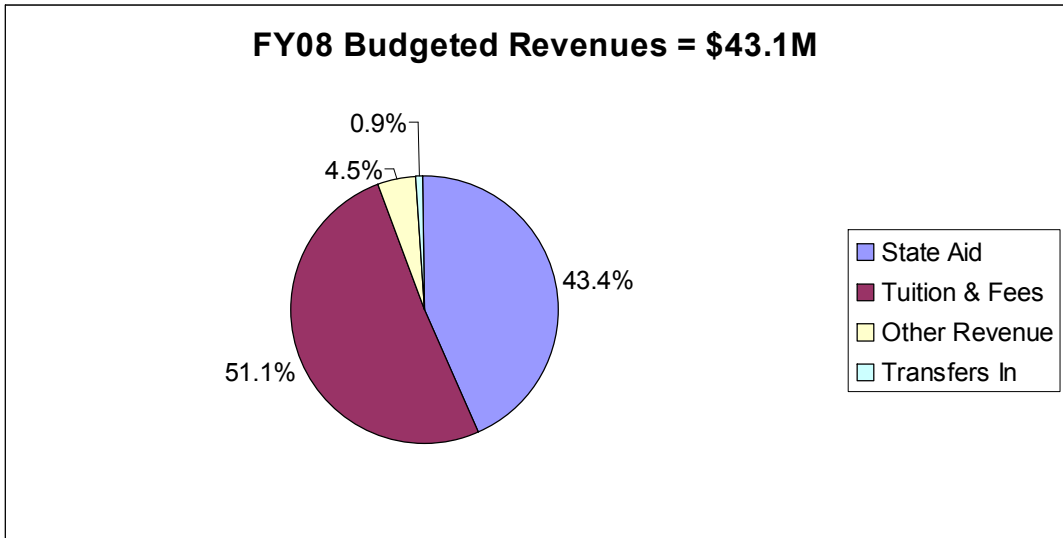
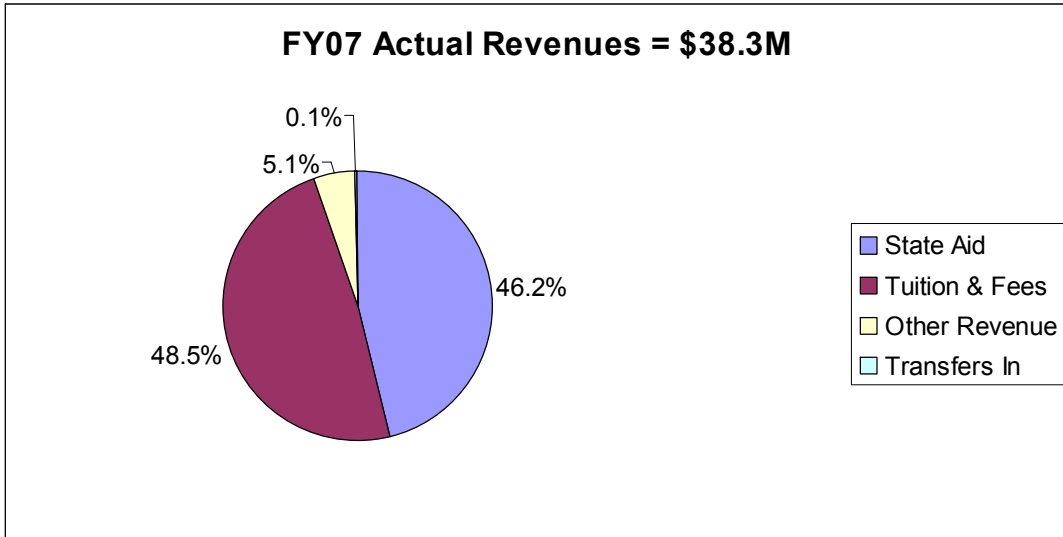
State Appropriations – For FY09, state appropriations are budgeted at \$20.4M which is an increase of \$1.8M (9%) over the FY08 initial budget. The State of Oregon Legislature meets each biennium to develop a budget for all state agencies. The 74th Legislative Assembly began in January, 2007 and closed on June 28, 2007; this budget is based upon that session. One of the results of the 2007 Legislature was a budget note specifically excluding Western from a mandate that would impose limits on tuition increases; other OUS universities were directed to keep any resident undergraduate tuition increases to below an average of 3.4% (considered to be the increase in median family income). Had Western not received the budget note this mandate would have precluded WOU from fulfilling its Tuition Promise and other tuition initiatives that have been planned for years. Although the legislature developed a biennial budget, an annual legislative session is now planned. Additionally, Emergency (E) Board meetings may occur during the biennium as necessary.

OUS uses a Resource Allocation Model (RAM) to allocate the majority of state funding to the seven institutions. The allocation for the 2007-2009 biennium for all of OUS (except Statewides) is presented on page 9 and is followed by the guiding principles (page 10) which led to this allocation. Conceptually, the RAM should provide funding for each Oregonian attending school in an effort to decrease the tuition that residents must pay for the cost of education. The RAM uses course Classification of Instructional Programs (CIP) codes to assign values by discipline and attaches these values to the actual enrollment from a specific time period. The assigned “cell values” represent whether the program is of high, medium, or low cost and may vary by the students’ grade level. Based upon the available funding, the RAM has been historically underfunded (i.e. the State has never provided full “cell value” to the campuses). Therefore, OUS used a discount factor of 63.9% to allocate the available funding to each of the campuses.

For the 2007-2009 biennium, the enrollment changes over the past five years were taken into account and adjustments were made on that basis; for WOU – the enrollment decline from 2003-2007 had a net effect of reducing our State Aid by \$1.3M over the biennium. Additionally, two of Oregon’s public universities were having severe financial difficulties and, as we are all part of the OUS, \$2M of state funding was allocated to them rather than to all of the smaller schools – (this amounted to a \$500K reduction for WOU). Since, Western is now realizing enrollment well above projected levels, WOU can anticipate additional RAM funding to be provided from OUS once state-wide enrollment levels are determined. OUS is working with campuses to define a process for “settle-up/down” of state appropriations based on the differences of projected to actual enrollment. As that process is not defined at this point, additional funds are not part of this budget; however, OUS officials have given Western a preliminary estimate of \$200K for the biennium.

A portion of State appropriations are provided for “targeted” programs and policy packages. Several state-wide initiatives or programs are considered targeted programs and funding is provided for those. Western is expecting to receive a total of \$4.8M in funding for these purposes during FY09. These targeted programs and other funds are detailed in the summary on page 11.

WESTERN OREGON UNIVERSITY
FY2007-2009 EDUCATION AND GENERAL FUNDS
COMPARISON OF REVENUES BY SOURCE



OREGON UNIVERSITY SYSTEM 2007-2009 E&G RAM ALLOCATION

	EOU	OIT	OSU	OSU-CC	PSU	SOU	UO	WOU	Total Campuses	CO	E&G
Enrollment Driven											
Calculation of Floor											
1	2005/2007 Cell Funding	\$ 16,009,326	\$ 15,441,327	\$ 125,882,039	\$ 1,033,322	\$ 104,085,285	\$ 23,515,779	\$ 111,360,839	\$ 24,805,036	\$ 422,132,953	\$ 422,132,953
2	Tuition Buydown - GF funding	721,462	1,513,247	1,323,666	-	4,949,872	801,803	5,570,983	2,368,967	17,250,000	17,250,000
3	Faculty Recruit/Retain	30,687	29,598	241,295	1,981	199,514	45,076	213,460	47,547	809,158	809,158
4	Compensation Increases	1,223,388	1,506,200	7,530,759	153,690	5,533,578	1,479,863	5,896,161	1,647,068	24,970,707	24,970,707
5	2005-07 Adjusted Funding	17,984,863	18,490,372	134,977,759	1,188,993	114,768,249	25,842,521	123,041,443	28,868,618	465,162,818	465,162,818
6	EBL Adjustment	696,014	715,577	5,223,639	46,014	4,441,531	1,000,106	4,761,704	1,117,216	18,001,801	18,001,801
7	2007-09 Floor	18,680,877	19,205,949	140,201,398	1,235,007	119,209,780	26,842,627	127,803,147	29,985,834	483,164,619	483,164,619
8	2007-09 Floor									483,164,619	483,164,619
9	Recovered Vet Med Phase in									3,294,160	3,294,160
10	Increased Cell Value for Student Success									4,000,000	4,000,000
11	Amount Available for Distribution									490,458,779	490,458,779
12	02-03 FTE @ 2005-07 Cell Values	\$ 18,439,123	\$ 17,692,159	\$ 146,586,418	\$ 1,186,754	\$ 121,153,171	\$ 27,118,811	\$ 129,712,860	\$ 28,569,484	\$ 490,458,779	\$ 490,458,779
13	06-07 FTE @ 2005-07 Cell Values	18,028,190	17,274,205	165,483,442	2,114,886	130,540,795	24,474,357	132,269,298	26,032,197	516,217,370	516,217,370
14	2003-07 Change in Enrollment	\$ (410,932)	\$ (417,954)	\$ 18,897,024	\$ 928,132	\$ 9,387,624	\$ (2,644,453)	\$ 2,556,437	\$ (2,537,288)	\$ 25,758,591	\$ 25,758,591
15	50.0% 2003-07 Enrollment Funding Reduction	(205,466)	(208,977)	-	-	-	(1,322,227)	-	(1,268,644)	(3,005,313)	(3,005,313)
16	50.0% 2003-07 Enrollment Funding Increase	-	-	9,448,512	464,066	4,693,812	-	1,278,219	-	15,884,609	15,884,609
17	Increased Cell Value for Student Success	154,654	159,001	1,160,693	10,224	986,908	222,223	1,058,051	248,245	4,000,000	4,000,000
18	2007-09 Enrollment Growth subj to settle-up	-	-	2,167,356	89,619	2,696,707	300,385	47,872	7,589	5,309,528	5,309,528
19	Enrollment Reserve	-	-	-	-	-	-	-	-	423,697	423,697
20	Enrollment Growth Policy Package	(50,812)	(49,976)	12,776,561	563,909	8,377,427	(799,619)	2,384,142	(1,012,810)	22,188,823	22,612,520
21	Total Enrollment Driven	\$ 18,630,065	\$ 19,155,974	\$ 152,977,959	\$ 1,798,916	\$ 127,587,207	\$ 26,043,008	\$ 130,187,289	\$ 28,973,024	\$ 505,353,442	\$ 423,697
22	Targeted Programs										
23	Regional Support - New Policy Package										
24	Retrenchment	1,000,000	-	-	-	-	-	-	-	-	-
25	Retention & Graduation	750,000	750,000	-	500,000	-	750,000	-	750,000	3,500,000	3,500,000
26	Underpinning	750,000	750,000	-	500,000	-	750,000	-	750,000	3,500,000	3,500,000
27	Subtotal Regional Support	2,500,000	1,500,000	-	1,000,000	-	2,500,000	-	1,500,000	9,000,000	9,000,000
28	Small School Funding										
29	Statewide Access	-	1,826,770	-	-	-	-	-	-	1,826,770	1,826,770
30	Small School Support Adjustment	6,879,339	7,094,772	-	6,043,831	-	4,239,714	-	4,458,118	28,715,775	28,715,775
31	Regional Access	1,866,208	803,059	-	-	-	602,295	-	200,771	3,472,335	3,472,335
32	Collaborative OUS Nursing Program	43,633	24,311	-	-	-	69,767	-	-	137,711	137,711
33	Engineering										
34	Industry Affairs/OMI	-	-	-	-	-	-	-	-	-	1,820,349
35	ETIC Allocations	450,000	1,400,000	19,483,754	-	7,595,436	530,000	2,930,810	750,000	33,140,000	4,140,000
36	Engineering Technology Undergraduate	-	3,690,820	-	-	-	-	-	-	3,690,820	3,690,820
37	Engineering Graduate	-	-	2,998,670	-	1,357,195	-	-	-	4,355,865	4,355,865
38	Research										
39	4% of Sponsored Research	94,675	36,068	4,631,556	-	767,919	72,134	2,279,712	272,003	8,154,067	8,154,067
40	3%/2% of Faculty Salaries - Research	85,247	142,080	1,294,501	-	1,114,533	202,068	1,517,092	148,395	4,503,915	4,503,915
41	Signature Research/OCKED	-	-	493,636	-	51,962	-	-	-	1,039,234	103,952
42	Institutes/Programs										
43	Campus Public Service Programs	488,314	-	2,061,792	-	1,728,639	217,752	1,831,037	3,354	6,330,888	6,330,888
44	Dispute Resolution	-	-	-	-	793,546	-	1,473,729	-	2,267,275	2,267,275
45	Natural Resource Institute	-	-	459,675	-	-	-	-	-	459,675	459,675
46	Oregon Solutions	-	-	-	-	2,600,000	-	-	-	2,600,000	2,600,000
47	Climate Center	-	-	180,000	-	-	-	-	-	180,000	180,000
48	Leadership Institute	-	-	-	-	150,000	-	-	-	150,000	150,000
49	Health Professions Programs	632,600	5,186,000	-	-	-	-	-	-	7,396,500	7,396,500
50	Rural Access	580,000	-	-	-	-	872,400	-	705,500	580,000	580,000
51	Vet. Med. Program Phase-in	-	-	3,294,160	-	-	-	-	-	3,294,160	3,294,160
52	DPSST Debt Service	-	-	-	-	-	-	-	170,000	170,000	170,000
53	Veterinary Diagnostic Lab	-	-	750,000	-	-	-	-	-	750,000	750,000
54	SWPS										
55	SWPS	-	-	-	-	-	-	-	-	-	-
56	Bldg. Maintenance/SWPS	-	-	4,089,491	-	-	-	-	-	4,089,491	4,089,491
57	Central Services										
58	Chancellor's Office Operations	-	-	-	-	-	-	-	-	15,734,418	15,734,418
59	IT Fifth Site/OCATE/SW Oregon/OWEN	287,275	-	5,674,242	-	1,485,150	-	1,030,489	-	8,477,155	8,477,155
60	Systemwide Expenses/Programs	185,225	181,528	2,447,515	-	1,075,629	440,289	2,240,093	319,237	6,889,516	10,948,026
61	IDTS	-	-	-	-	-	-	-	-	1,437,000	1,437,000
62	Other Miscellaneous Funding										
63	Utilities	112,239	47,966	913,050	4,170	279,154	183,645	496,000	115,147	2,151,372	2,151,372
64	Faculty Salaries	243,961	344,412	2,412,170	53,703	2,239,085	496,495	2,660,510	503,664	8,954,000	8,954,000
65	Student Faculty Ratio	179,031	-	2,293,869	-	1,558,048	-	2,641,026	-	6,860,000	6,860,000
66	Total Targeted Programs and Policy Packages	14,627,749	22,277,787	53,478,080	7,101,704	22,796,296	10,426,559	19,594,135	9,334,215	159,636,525	27,294,229
67	Proposed 2007-09 Allocation	\$ 33,257,814	\$ 41,433,760	\$ 206,456,039	\$ 8,900,620	\$ 150,383,503	\$ 36,469,567	\$ 149,781,424	\$ 38,307,239	\$ 664,989,966	\$ 27,717,926

OUS E&G RAM Allocation Guiding Principles:

1. Compliance with the OUS Board's expectations, budget request justifications and progress toward Board's priorities;
2. Compliance with Legislative expectations and representations;
3. Equitable basis of distributing General Fund support among campuses;
4. Creation of incentives to serve added Oregon students;
5. Creation of incentives to improve retention, increase graduates, and improve student success;
6. Begin to renormalize the Resource Allocation Model (RAM) to comport with the following budget note by 2009-2011:

"The Subcommittee understands that beginning in the 2009-2011 biennium, the Department will distribute General Fund appropriated for Undergraduate and Graduate Cell funding in the Resource Allocation Model on the basis of actual fundable student FTE [full time equivalent) counts for the fiscal year of the distribution. This may include adjustments designed to settle up fiscal year allocations once final fundable student FTE counts are known" (Senate Bill 5515 OUS Legislative Operating Budget); and

7. Phase all campuses to a funding level as determined by the RAM over next four years. Note: this will depend upon adequate funding from the Legislature in 2009-2011.

**WESTERN OREGON UNIVERSITY
FY2008-2009 EDUCATION AND GENERAL FUNDS
STATE FUNDING BASED ON RAM SUMMARY**

Summary of State Funding Based on RAM

It is typical for OUS to allocate different amounts of the biennial allocation (Page 9) into each of the two years. For FY09 roughly 51% of the biennial appropriation will be allocated as depicted in the below table. Additionally, Western is budgeting \$786,519 (75% of entitled funding) to be received to fund the State's share of compensation increases

State General Fund

Cell Funding

Undergraduate Funding	\$	13,215,996
Graduate Funding		1,563,965
Total Cell Funding		14,779,961

Targeted Programs

Regional Support

Retention & Graduation		382,500
Underpinning		382,500

Small School Funding

Small School Support Adjustment		2,273,640
Regional Access		102,393

Engineering

ETIC Allocation		375,000
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Research

4% of Sponsored Research		138,721
3%/2% of Faculty Salaries - Research		75,681

Institutes/Programs

Campus Public Service Programs		1,711
Health Professions Programs (Nursing)		342,700
DPSST Debt Service		85,000

Central Services

Systemwide Expenses/Programs		162,811
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Other Miscellaneous Funding

Utilities		58,725
Faculty Salaries		335,776
'Student Faculty Ratio		125,351

Total Targeted Programs		4,842,509
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Total FY09 State General Operating Fund Appropriations	\$	19,622,470
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State share for compensation increases at 75% of calculated entitled funding		786,519
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Anticipated FY09 State Aid (Does not include any funds for potential enrollment settle-up)	\$	20,408,989
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Other Funds Limited (OFL) Revenue – OFL consists of mainly tuition, fees, and other revenues. The OUS Chancellor’s office requires universities to estimate their OFL for each biennium on a form BB-3. The BB-3 shows a three-year trend of actual and estimated revenue from tuition and other sources. Western’s BB3 is on the following page.

As previously mentioned, WOU was granted an exception to tuition increase limitation through a legislative budget note. This is enabling Western to implement the Western Promise. Western has basically three different residency classes of students. Residents of Oregon are charged resident tuition rates - others are charged non-resident rates – unless they are residents from states that participate in the Western Undergraduate Exchange (WUE) Program. The WUE program specifies that these non-residents will pay 150% of the resident tuition rate. Resident undergraduates and WUE students will have three rates beginning Fall of 2008 – the respective rate will be dependent upon their date of admission to Western. If they are new students, they will be covered under the 2008 Western Promise (\$115/ch); 2007 Western Promise students will continue to pay \$105/ch plus a technology fee of approximately \$6/ch; continuing resident students (those prior to Fall of 2007) will pay \$105 per credit.

For the past few years, more attention has been paid to the amount of resource fees institutions are charging and some have seen it as hidden tuition. In an effort to become more transparent, all OUS universities are required to incorporate undergraduate resource fees into tuition by Fall of 2011; which is when Western’s first Promise students should complete their degrees. As a part of the “folding” in of these fees, it is understood that the accounting should be revenue neutral. Most OUS universities are incorporating these fees into tuition effective Fall of 2008, at times creating differential tuition depending upon which program a student is enrolled. In past years, Western only had a technology fee that was considered a resource fee. We are incorporating this fee into tuition for all students (not just undergrad) effective with the Fall 2008 term. As undergraduate students who enrolled in 2007-2008, were “promised” that tuition would not change for four years – these 2007 Western Promise students will continue to pay the “tech fee” throughout that time.

As mentioned previously and is evidenced by Table 1, from 2003-2007 WOU experienced a decline in enrollment. For the last two years, Western’s paramount objective was to reverse this trend. WOU now projects to continue the growth realized over the last year through the foreseeable future. Over 90% of our student population consists of undergraduates (85% residents); Table 2 shows the historical tuition rate for this large populace. Note that the average annual increase is representative only for those students who are taking 15 credit hours per term. Also the increase is not reflective, nor does it apply, of the Western promise. However, the annual increase was one of the driving factors in the creation of the Promise.

<u>Fiscal Year</u>	<u>Undergrad FTE</u>	<u>Graduate FTE</u>	<u>Total FTE</u>
2003-04	3,976	441	4,417
2004-05	3,846	431	4,277
2005-06	3,754	448	4,202
2006-07	3,709	442	4,152
2007-08*	3,934	457	4,391
2008-09*	4,164	457	4,621

* Projected

Table 1

<u>Fiscal Year</u>	<u>Annual Cost</u>
2004-05	4,332
2005-06	4,551
2006-07	4,818
2007-08	5,580
2008-09	5,868
Average Annual Increase	7.9%

Above costs include tuition and mandatory fees for a resident undergrad student taking 15 credit hours for each of the Fall, Winter, and Spring terms.

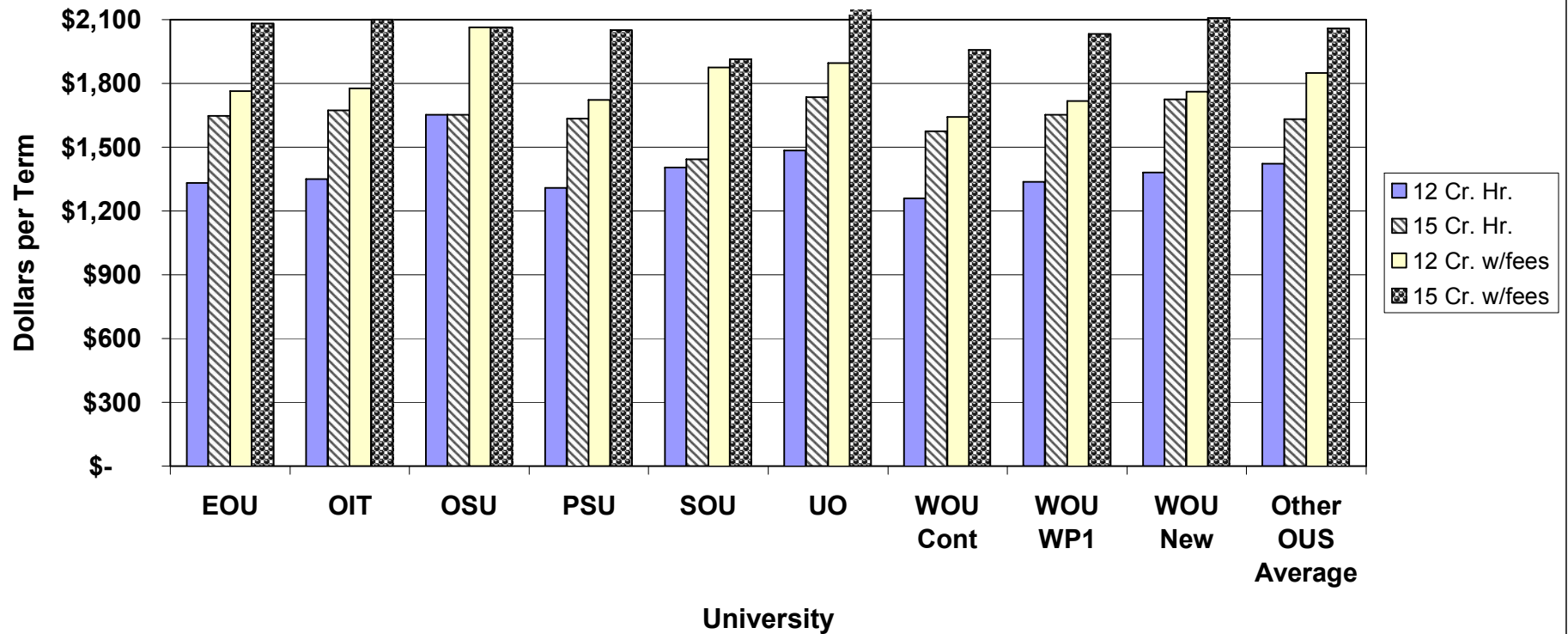
Table 2

**WESTERN OREGON UNIVERSITY
FY07-FY09 EDUCATION AND GENERAL FUNDS
OFL REVENUE ESTIMATE
(Modified BB3 Form)**

Other Funds Limited (OFL) Revenue

	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Budget
Resident Undergrad Instruction	\$11,902,883	\$ 14,181,817	\$ 15,853,782
Nonresident Undergrad Instruction	1,342,705	2,113,979	2,745,965
Resident Grad Instruction Fee	1,286,298	1,355,292	1,403,896
Nonresident Grad Instruction Fee	341,035	638,738	585,480
Western Undergrad Exch (WUE) Inst Fee	1,430,932	1,677,663	2,756,360
Law Resident Instruction Fee			
Law Nonresident Instruction Fee			
Vet Med Resident Instruction Fee			
Vet Med Nonresident Instruction Fee			
PharmD Resident Instruction Fee			
PharmD Non-resident Instruction Fee			
All Other Student Categories	150,173	168,643	187,148
Total Tuition Revenue - Academic Terms	16,454,026	20,136,132	23,532,631
Summer Session	1,248,764	1,264,470	1,164,624
Continuing Education	1,198,652	1,512,062	1,535,741
Total Gross Tuition Revenue	18,901,442	22,912,664	26,232,996
Education Fees:			
Resource Fees	1,089,475	1,121,476	511,442
Energy Surcharge			
Total Education Fees	1,089,475	1,121,476	511,442
% to gross tuition	5.8%	4.9%	1.9%
Total Gross Tuition and Fees Revenue	19,990,917	24,034,140	26,744,438
Other Revenue:			
Other Student Fees	674,401	622,500	772,404
Indirect Cost Recovery	720,877	740,000	778,889
State Agency Transfer			
Investment/Debt	232,080	260,000	310,000
Sales and Services	258,842	247,154	281,600
Non-Governmental Grants and Contracts	55,962	30,000	19,832
Non-Governmental Gifts			
Other Revenues	23,927	59,559	50,849
Total Other Revenue	1,966,089	1,959,213	2,213,574
Total Gross Tuition & Fees & Other Revenue	21,957,006	25,993,353	28,958,012
Programmatic Fee Remissions	(1,418,943)	(2,000,000)	(2,021,000)
% to gross tuition	7.51%	8.73%	7.70%
Net Tuition and Fees and Other Revenue	\$ 20,538,063	\$ 23,993,353	\$ 26,937,012

FY08-09 Resident Undergraduate Tuition for OUS Schools



Note: As the graph above indicates, it is common practice to have mandatory fees in addition to tuition. The fees are designated for specific purposes and are classified and accounted for separately. The 15 credit hour resident undergrad at Western will pay tuition of \$1,575 for continuing students, \$1,575 for 2007 Western Promise, or \$1,725 for 2008 Western Promise students. The specific fees are the same for all classes: \$45 is a building fee, \$204 is the student voted incidental fee, and \$132 is for the Health Services fee. 2007 Western Promise students are also assessed \$76 for a technology fee. Complete tuition and fee schedules are on the following pages.

WESTERN OREGON UNIVERSITY
2008-09 Academic Year Tuition and Required Fees - Per Term
Per Term "BASIC"

Credit Hours	Undergraduate Tuition					Total Fees	Total Fees + Tuition Residents	Total Fees + Tuition Non-Residents
	Residents	Non-Residents	Building	Incidental	Health Service			
1	105.00	350.00	23.00	68.00	(80.00)	91.00	196.00	441.00
2	210.00	700.00	25.00	68.00	(80.00)	93.00	303.00	793.00
3	315.00	1,050.00	27.00	68.00	(80.00)	95.00	410.00	1,145.00
4	420.00	1,400.00	29.00	102.00	(80.00)	131.00	551.00	1,531.00
5	525.00	1,750.00	31.00	102.00	(80.00)	133.00	658.00	1,883.00
6	630.00	2,100.00	33.00	102.00	(80.00)	135.00	765.00	2,235.00
7	735.00	2,450.00	35.00	153.00	(80.00)	188.00	923.00	2,638.00
8	840.00	2,800.00	37.00	153.00	(80.00)	190.00	1,030.00	2,990.00
9	945.00	3,150.00	39.00	153.00	132.00	324.00	1,269.00	3,474.00
10	1,050.00	3,500.00	41.00	153.00	132.00	326.00	1,376.00	3,826.00
11	1,155.00	3,850.00	43.00	153.00	132.00	328.00	1,483.00	4,178.00
12	1,260.00	4,200.00	45.00	204.00	132.00	381.00	1,641.00	4,581.00
13	1,365.00	4,550.00	45.00	204.00	132.00	381.00	1,746.00	4,931.00
14	1,470.00	4,900.00	45.00	204.00	132.00	381.00	1,851.00	5,281.00
15	1,575.00	5,250.00	45.00	204.00	132.00	381.00	1,956.00	5,631.00
16	1,680.00	5,600.00	45.00	204.00	132.00	381.00	2,061.00	5,981.00
17	1,785.00	5,950.00	45.00	204.00	132.00	381.00	2,166.00	6,331.00
18	1,890.00	6,300.00	45.00	204.00	132.00	381.00	2,271.00	6,681.00

*Each Add'l
Credit Hour*

105.00 350.00

\$52.00 of Health Service Fee is for Health Insurance, 9 or more credit hours.

Endnotes:

For credits 1-8, add \$80.00 if health service fee option is exercised.

A \$136 one-time matriculation fee is assessed on all new and transfer undergraduate students.

Qualified tuition and fees do not include student health and insurance fees for Tax Relief Act reporting.

WESTERN OREGON UNIVERSITY

2008-09 Western Promise Academic Year Tuition and Required Fees Per Term "BAS07"

Credit Hours	Undergraduate					Health Service	Total Fees	Total Fees + Tuition Residents
	Tuition Residents	Tech-nology	Building	Incidental				
1	105.00	21.00	23.00	68.00	(80.00)	112.00	217.00	
2	210.00	26.00	25.00	68.00	(80.00)	119.00	329.00	
3	315.00	31.00	27.00	68.00	(80.00)	126.00	441.00	
4	420.00	36.00	29.00	102.00	(80.00)	167.00	587.00	
5	525.00	41.00	31.00	102.00	(80.00)	174.00	699.00	
6	630.00	46.00	33.00	102.00	(80.00)	181.00	811.00	
7	735.00	51.00	35.00	153.00	(80.00)	239.00	974.00	
8	840.00	56.00	37.00	153.00	(80.00)	246.00	1,086.00	
9	945.00	61.00	39.00	153.00	132.00	385.00	1,330.00	
10	1,050.00	66.00	41.00	153.00	132.00	392.00	1,442.00	
11	1,155.00	71.00	43.00	153.00	132.00	399.00	1,554.00	
12	1,260.00	76.00	45.00	204.00	132.00	457.00	1,717.00	
13	1,365.00	76.00	45.00	204.00	132.00	457.00	1,822.00	
14	1,470.00	76.00	45.00	204.00	132.00	457.00	1,927.00	
15	1,575.00	76.00	45.00	204.00	132.00	457.00	2,032.00	
16	1,680.00	76.00	45.00	204.00	132.00	457.00	2,137.00	
17	1,785.00	76.00	45.00	204.00	132.00	457.00	2,242.00	
18	1,890.00	76.00	45.00	204.00	132.00	457.00	2,347.00	

Each Add'l

Credit Hour **105.00**

\$52.00 of Health Service Fee is for Health Insurance, 9 or more credit hours.

Endnotes: For credits 1-8, add \$80.00 if health service fee option is exercised.

A \$136 one-time matriculation fee is assessed on all new and transfer undergraduate students.

Qualified tuition and fees do not include student health and insurance fees for Tax Relief Act reporting.

WESTERN OREGON UNIVERSITY
2008-09 Western Promise Academic Year Tuition and Required Fees
Per Term "BAS08"

Credit Hours	Undergraduate				Total Fees	Total Fees + Tuition Residents
	Tuition Residents	Building	Incidental	Health Service		
1	115.00	23.00	68.00	-80.00	11.00	126.00
2	230.00	25.00	68.00	(80.00)	93.00	323.00
3	345.00	27.00	68.00	(80.00)	95.00	440.00
4	460.00	29.00	102.00	(80.00)	131.00	591.00
5	575.00	31.00	102.00	(80.00)	133.00	708.00
6	690.00	33.00	102.00	(80.00)	135.00	825.00
7	805.00	35.00	153.00	(80.00)	188.00	993.00
8	920.00	37.00	153.00	(80.00)	190.00	1,110.00
9	1,035.00	39.00	153.00	132.00	324.00	1,359.00
10	1,150.00	41.00	153.00	132.00	326.00	1,476.00
11	1,265.00	43.00	153.00	132.00	328.00	1,593.00
12	1,380.00	45.00	204.00	132.00	381.00	1,761.00
13	1,495.00	45.00	204.00	132.00	381.00	1,876.00
14	1,610.00	45.00	204.00	132.00	381.00	1,991.00
15	1,725.00	45.00	204.00	132.00	381.00	2,106.00
16	1,840.00	45.00	204.00	132.00	381.00	2,221.00
17	1,955.00	45.00	204.00	132.00	381.00	2,336.00
18	2,070.00	45.00	204.00	132.00	381.00	2,451.00

*Each Add'l
Credit Hour* **115.00**

Endnotes: \$52.00 of Health Service Fee is for Health Insurance, 9 or more credit hours.
For credits 1-8, add \$80.00 if health service fee option is exercised.
A \$136 one-time matriculation fee is assessed on all new and transfer undergraduate students.
Qualified tuition and fees do not include student health and insurance fees for Tax Relief Act repor

WESTERN OREGON UNIVERSITY
2008-09 Academic Year Tuition and Required Fees - Per Term
Per Term "BASIC"

Credit Hours	Graduate Tuition					Total Fees	Total Fees + Tuition Residents	Total Fees + Tuition Non-Residents
	Residents	Non-Residents	Building	Incidental	Health Service			
1	272.00	446.00	23.00	68.00	(80.00)	91.00	363.00	537.00
2	544.00	892.00	25.00	68.00	(80.00)	93.00	637.00	985.00
3	816.00	1,338.00	27.00	68.00	(80.00)	95.00	911.00	1,433.00
4	1,088.00	1,784.00	29.00	102.00	(80.00)	131.00	1,219.00	1,915.00
5	1,360.00	2,230.00	31.00	102.00	(80.00)	133.00	1,493.00	2,363.00
6	1,632.00	2,676.00	33.00	102.00	(80.00)	135.00	1,767.00	2,811.00
7	1,904.00	3,122.00	35.00	153.00	(80.00)	188.00	2,092.00	3,310.00
8	2,176.00	3,568.00	37.00	153.00	(80.00)	190.00	2,366.00	3,758.00
9	2,448.00	4,014.00	45.00	204.00	132.00	381.00	2,829.00	4,395.00
10	2,720.00	4,460.00	45.00	204.00	132.00	381.00	3,101.00	4,841.00
11	2,992.00	4,906.00	45.00	204.00	132.00	381.00	3,373.00	5,287.00
12	3,264.00	5,352.00	45.00	204.00	132.00	381.00	3,645.00	5,733.00
13	3,536.00	5,798.00	45.00	204.00	132.00	381.00	3,917.00	6,179.00
14	3,808.00	6,244.00	45.00	204.00	132.00	381.00	4,189.00	6,625.00
15	4,080.00	6,690.00	45.00	204.00	132.00	381.00	4,461.00	7,071.00
16	4,352.00	7,136.00	45.00	204.00	132.00	381.00	4,733.00	7,517.00
17	4,624.00	7,582.00	45.00	204.00	132.00	381.00	5,005.00	7,963.00
18	4,896.00	8,028.00	45.00	204.00	132.00	381.00	5,277.00	8,409.00

*Each Add'l
Credit Hour*

272.00 446.00

\$52.00 of Health Service Fee is for Health Insurance, 9 or more credit hours.

272.00 For credits 1-8, add \$80.00 if health service fee option is exercised.

Qualified tuition and fees do not include student health and insurance fees for Tax Relief Act reporting.

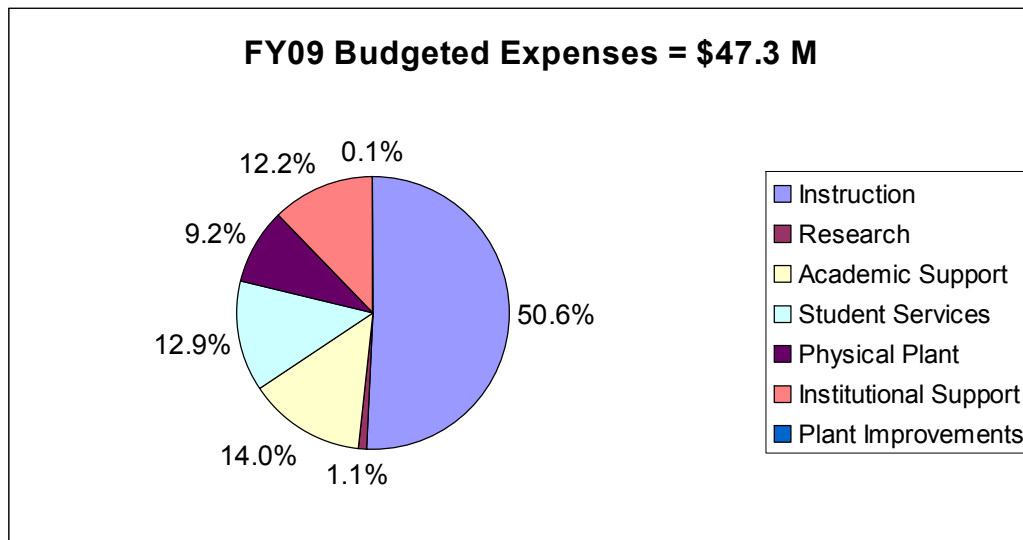
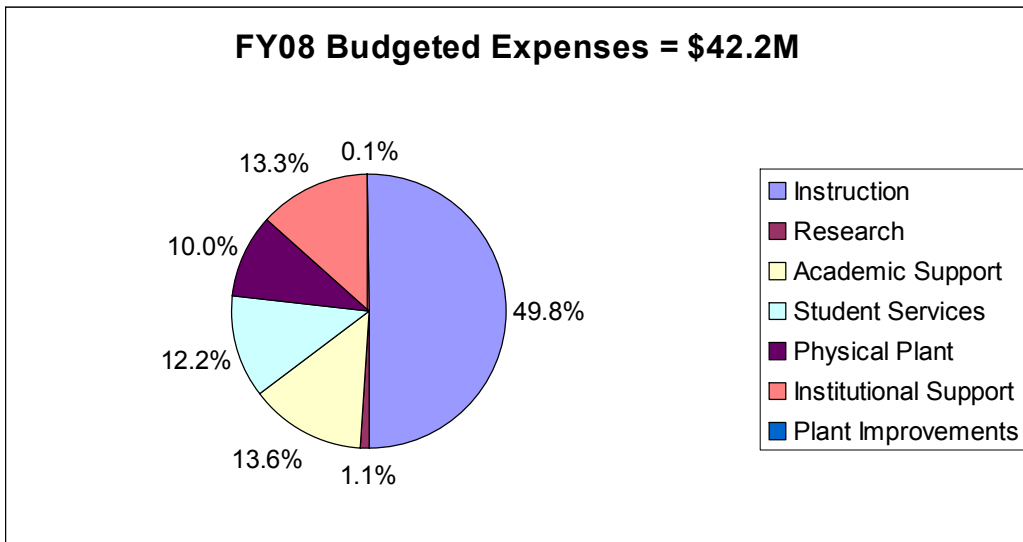
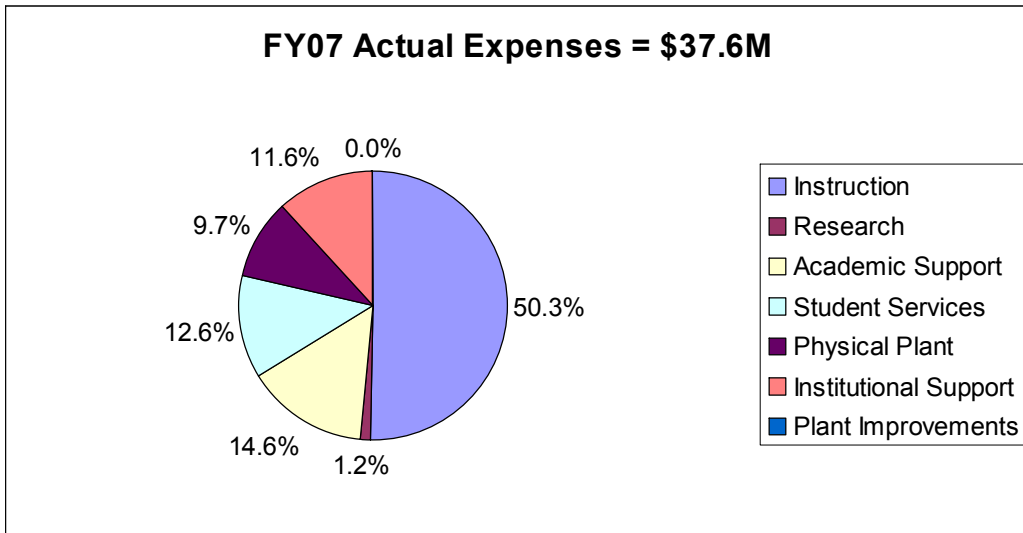
Expenditures

Western's E&G fund budgeted expenditures are \$47.1M for FY09. This level is approximately 11.6% above the FY08 initial budget. This increase is primarily due to higher personnel costs and increased programs supporting increased enrollment. Programmatically, Instruction comprises approximately half of the annual expenses with the University's other programs comprising the other half. A three-year comparison of programmatic expenses is on the following page.

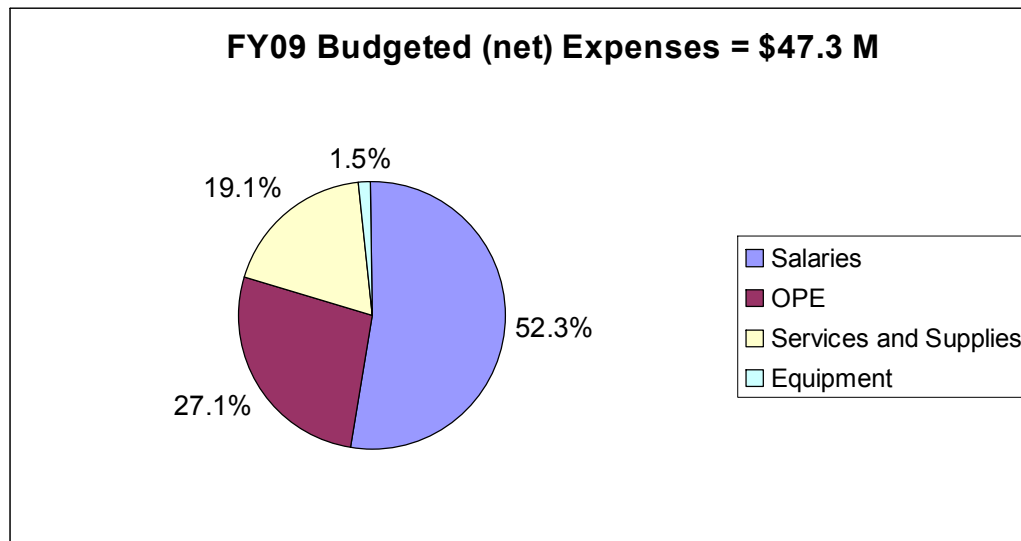
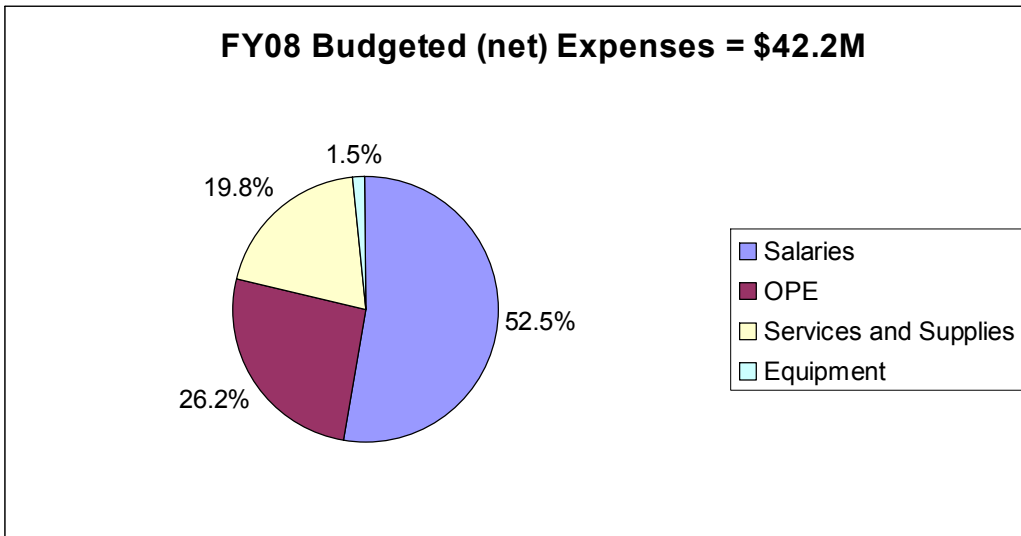
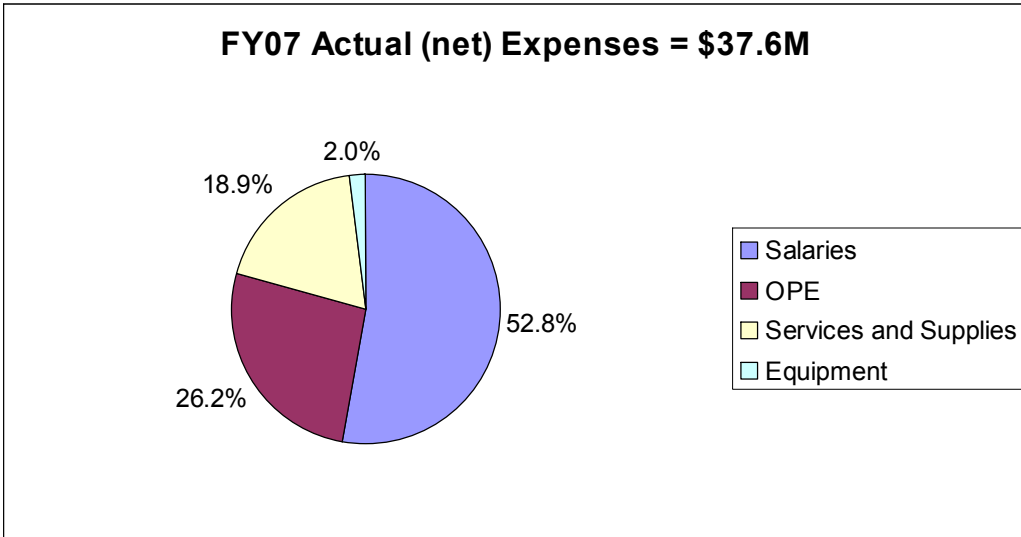
As with most service organizations, personnel expenditures are, by far, our largest expense. For FY09, salaries and benefits are estimated to be about 80 percent of the budget. The broad category of services & supplies is roughly 20 percent with the remainder being capital expenditures (primarily library collections and computer equipment). It should be noted that roughly \$5.4M of internal services is recovered from other funds as university personnel perform duties for grants, auxiliary, and service operations. Additionally, \$216K is estimated to be transferred into E&G funds during FY09 from our International Non-credit programs. Also, a transfer out of \$85K is budgeted; this transfer is related to the debt retirement of DPSST which is delineated on line 52 of our State Appropriations targeted programs (page 9). A three-year comparison of expenditures by object may be found on page 21. As you will note from reviewing the comparison, the percentages by object is fairly consistent from year to year.

OUS also prescribes the BB-1 form for Universities to estimate the expenditure side of the equation. A modified version of the BB-1 with comparable data from other years can be found on page 22. As part of the budget development process, Western extends this form out to plan for future years under a variety of assumptions. These assumptions are itemized within the notes on the form. WOU also details the anticipated revenues and shows the effect to our fund balance (the difference between the budgeted revenues and expenditures). As higher education has a significant population of employees who work on a fixed term basis, the FTE will vary from term to term – therefore, an average of actual FTE was used to calculate prior years. For the current year, the budgeted FTE was calculated by actual positions or average wages for positions that were vacant or to be determined.

**WESTERN OREGON UNIVERSITY
FY2007-2009 EDUCATION AND GENERAL FUNDS
COMPARISON OF EXPENDITURES BY PROGRAM**



**WESTERN OREGON UNIVERSITY
 FY2007-2009 EDUCATION AND GENERAL FUNDS
 COMPARISON OF EXPENDITURES BY OBJECT**



BB-1 Budget Form
 For: **Western Oregon University**
 Education and General Limited Funds

	2005-06 Actual		2006-07 Actual		2007-08 Budget		2008-09 Budget	
	Total E & G Limited	Employee FTE	Total E & G Limited	Employee FTE	Total E & G Limited	Employee FTE	Total E & G Limited	
Projected Expenditures:								
Personal Services								
Salaries and Pay								
(a) Unclassified Faculty Salaries	10,199,190	253.16	10,409,216	262.15	11,687,744	287.67	12,963,245	
(b) Unclassified Non-teaching Salaries	5,110,810	109.79	5,194,071	111.82	5,531,412	119.95	6,393,905	
(c) Classified Salaries	4,415,425	148.96	4,585,815	157.20	5,242,894	162.82	5,698,951	
(d) Graduate Assistant Pay	54,428	4.67	54,161	4.92	61,523	8.71	109,685	
Sub-total	19,779,853	516.58	20,243,263	536.09	22,523,573	579.16	25,165,786	
(e) Other Unclassified Salaries	64,126		116,644		114,969		137,881	
Unclassified Pay	853,477		994,331		808,227		784,240	
(g) Classified Pay -- Temporary Pay	225,015		143,262		324,541		341,763	
(h) Classified Pay -- Overtime Pay	55,321		50,622		Inc.		Inc.	
(i) Classified Pay -- Pay Differentials	53,412		52,019		Inc.		Inc.	
(j) Other Classified Pay	39,567		35,302		Inc.		Inc.	
(k) Student Pay	877,436		824,696		1,058,447		1,029,981	
Total Salaries and Pay	21,948,207		22,460,139		24,829,757		27,459,651	
Unclassified Faculty OPE	8,049,159		8,100,792		3,342,695	28.2%	3,649,153	
Unclassified Non-teaching OPE	Inc.		Inc.		1,581,984	28.2%	1,799,884	
Classified Salaries OPE	2,896,395		2,926,700		1,499,468	28.2%	1,604,255	
Graduate Assistant Pay OPE	210		175		1,846	3.0%	3,291	
Unclassified Pay OPE	Inc.		Inc.		169,726	20.0%	156,848	
Classified Temp Pay OPE	Inc.		Inc.		64,908	20.0%	68,353	
Classified Pay OPE	Inc.		Inc.		Inc.	20.0%	Inc.	
Student Pay OPE	22,449		18,448		43,926	3.0%	30,899	
Health Benefits (Eligible head counts)	Inc.		Inc.		5,555,988	12,790	6,740,817	
Worker's Comp. & ERB	Inc.		Inc.		Inc.		Inc.	
(l) Graduate Assistant Fee Remissions	109,989		115,480		123,360		187,680	
Total OPE & Grad Asst Fee Remissions	\$ 11,078,202		11,161,595		\$ 12,383,901		14,241,180	
Total Personal Services	\$ 33,026,409		33,621,734		\$ 37,213,658		41,700,831	
Services and Supplies								
State (non-OUS) Assessments	282,787		277,370		348,740		348,740	
(m) General Services and Supplies	2,799,099		2,878,003		3,859,936		4,218,678	
Total Services and Supplies	3,081,886		3,155,373		4,208,676		4,567,418	
(n) Total Capital Outlay	606,775		862,315		719,152		775,914	
(o) Special Payments Transfer Out (Debt Retirement)					85,000		85,000	
Total Projected Expenditures	\$ 36,715,070		37,639,422		\$ 42,226,486		47,129,163	
Sources of Fund:								
General Fund	16,370,714		17,665,232		18,684,769		20,408,989	
Other Funds Limited - Revenue	19,575,550		20,592,063		24,395,953		26,937,012	
Decrease (Increase) of Fund Balance	768,806		(617,873)		(854,236)		(216,838)	
Total	36,715,070		37,639,422		42,226,486		47,129,163	

Notes:

- Classified Pay and OPE Actuals for FY06 and FY07 are reflective of our accounting system; whereas budgetary numbers show the upper level for "classified pay", health benefits based on eligible employees at \$12,790 each for FY09, and other benefits (retire)
- FTE numbers for FY07 are estimated actual calculated with the initial budgeted FTE multiplied by the actual salary and divided by the budgeted salaries. 2008-09 Budget includes vacancies and initiatives University wide, salaries include projected increases
- 2008-09 Budget includes all new initiatives/personnel, an estimated 9% increase in health premiums, average retirement rates, and all currently budgeted expenses.

**WESTERN OREGON UNIVERSITY
FY2008-2009 OTHER PERSONNEL EXPENSES (OPE) DETAIL**

OPE Rates are calculated as follows:

The OPE amounts are estimated based upon the following data:

Total OPE Unclassified	\$	12,790	plus	28.15% of wages to \$102,000 then 21.95% of remaining wages	
Total OPE Classified	\$	12,804	plus	28.15% of wages	
OPE Unclassified Pay				20.00%	
OPE Classified Pay				20.00%	
OPE Student Pay				3.00%	
OPE Graduate Assistants				2.00% (doesn't include fee remission)	9%

Individual Components of the estimated OPE include:	\$	1,010		\$	1,101
Health Insurance PEBB				\$1010 for five months (Latest payroll amount) and \$1,101 (+9%) for seven months per employee	
Workmen's Compensation				\$2.43 per month per employee	
Employee Relations Board				\$1.50 per month per SEIU employee	
Medicare		1.45%		Federal Law - All Wages	
Social Security		6.20%		Federal Law for the first	\$ 102,000
Unemployment Insurance		1.00%		Estimate based on several full time employees	
SAIF		0.60%		Estimate based on several full time employees	
Retirement paid (as a percent of salary)		18.90%		Composite percentage based upon WOU's personnel - thru May 2008 Payroll	

Strategic Initiatives incorporated in the FY09 Budget

The itemized list below includes new initiatives/programs that Western has incorporated into its FY09 budget. These allocations fall within the principles set forth by the Board in its allocation of state funds. Additionally, the resources devoted coincide with WOU's strategic plan and the Northwest Commission on Colleges and Universities (NWCCU) recommendations.

<u>Index</u>	<u>Initiative/Program</u>	<u>FY09 Estimate</u>
Various	13 New Tenure/Tenure Track Faculty (includes 3 replacements)	\$ 520,000
PRE923	Institutional Research restructure additional 0.7 FTE	79,981
PRE907	0.5 FTE - Asst. to the President (Special Projects)	70,476
ADM910	Reclassification of 2.0 FTE in Admissions	10,831
ADM910/ATH901	Shared Athletics Asst. Coach and Admission Counselor	52,517
GEN945	Additional Remissions	71,000
BAO923	Increased Credit Card fees	57,000
ISS901	Increased International Support	30,667
DOS901	Increased Support to fund 0.5 FTE of Media Advisor	18,000
DOS906	Asst. Dir. For Service Learning/Career Dev.	71,550
ATH901/3	Asst. Dir. For Athletics (promote SID and hire new SID)	81,238
Various	Increased Graduate Assistants Pay/Remissions/Recruitment	91,088
ATH901	Athletic Cost Increases (Coach, Asst. Coaches to 12 mos)	42,594
UCS901	Additional Computer Programmer	65,464
WRC901	Writing Center Increases - Int'l/Bilingual Specialist, Director to 1.0 FTE, S&S, Student Wages	111,446
PPO922	New Planner in the Physical Plant	74,680
LibraryXX	Additional Funding for Library Initiatives/Adj. Fac.	27,824
BUS902	MIS Coordinator Position	51,235
FAI903	Financial Aid Office Spec.	46,554
Various	Additional Faculty Support/Wireless Connections/Travel/etc.	40,000
	FY09 Total Incorporated	<u>\$ 1,614,145</u>

Note: The listing above doesn't include salary and promotional increases - previously discussed on pages 2 and 3. Additionally, amounts for various inflationary items have been included in the budget but not itemized above.

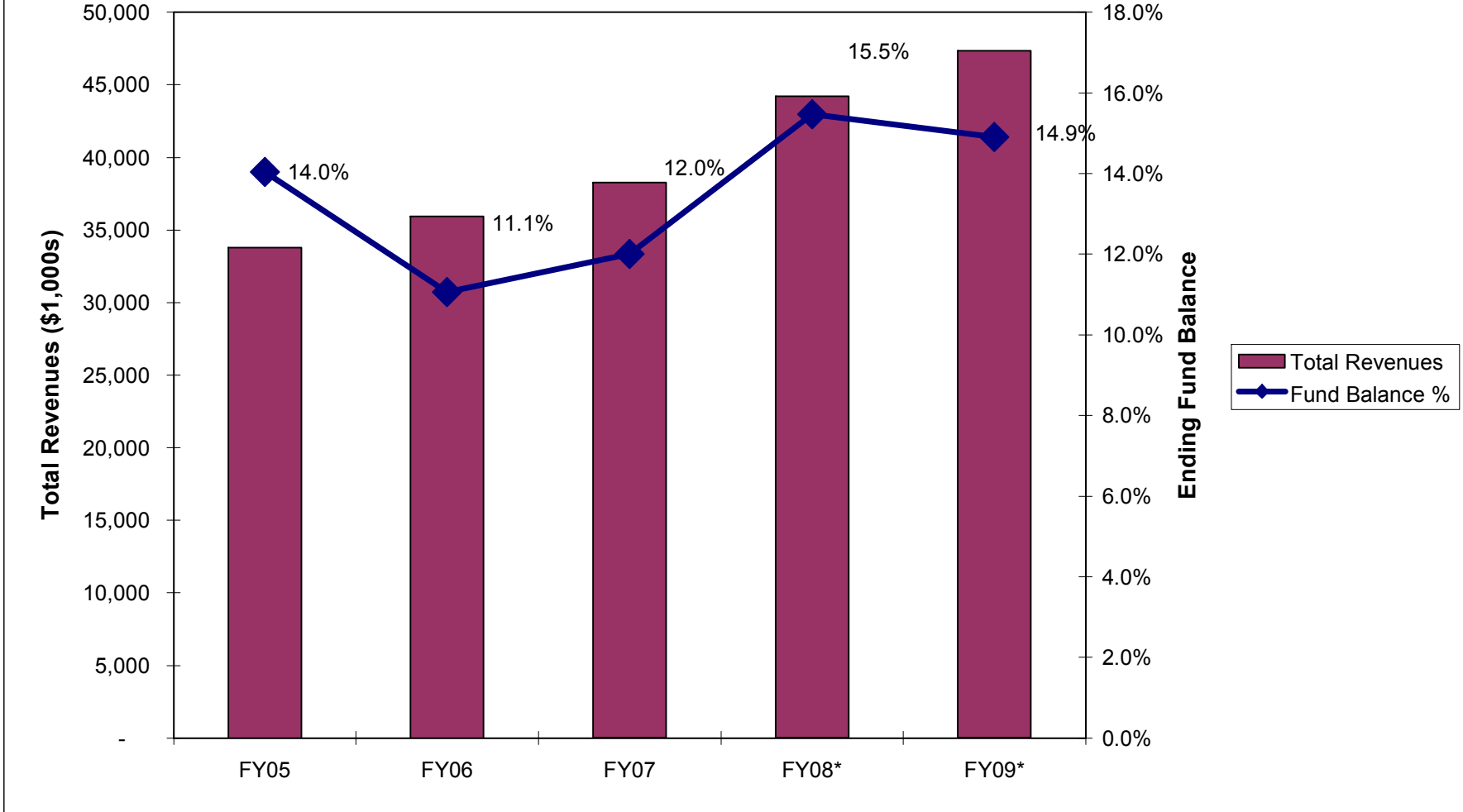
Goals/Monitoring Efforts

Western's financial health is strong as we begin FY09, our enrollment growth and the Western Promise are proving successful. In addition, State Appropriations support for our Nursing, ETIC and other programs have increased this biennium. As we finish FY08, our projected Education and General fund balance is right at 15% of revenues which is the benchmark that the Board set for WOU. This benchmark is 5-15% for other OUS institutions with a goal of 10%; but because Western operates with a different tuition structure, the Western Promise, we need to mitigate that additional risk. Therefore, we are directed to maintain our fund balance between 10-20% with 15% being the goal. The fiscal year 2008-2009 year budget maintains this 15% and we believe that with close monitoring of our financial status and periodic reallocation to our priorities, we can maintain this goal. One of the most common methods the university has to reduce costs is the delaying of filling vacancies. And, of course, there are always more requests for funds than we have revenues for, therefore we evaluate requests and strive to allocate resources in areas that will benefit the University the greatest. Continuous improvement in the way we operate with our mission and vision being the ultimate goals; campus-wide searching to find synergies within functions already occurring thus reducing costs or gaining efficiency without reducing services.

Western has two regular monitoring systems in place (an internal budget reporting and an external management report). The internal system consists of a monthly Budget Status Report which is presented to the president's staff and to the Finance and Budget Advisory Committee. This monthly report delves into certain details of the Education and General Fund budget as well as the progress we are making on our specific adopted goals. The external report is provided on a quarterly basis to OUS and the State Higher Education Board. The Quarterly Management Report provides less detail, but encompasses not only the E&G funds, but also Designated Operations, Service Departments, and Auxiliary Enterprises; it further includes a variance analysis.

Samples of these vital tools are included within this document; Western's FY08 Third Quarter Management Report and the May, 2008 Budget Status Report are on pages 27 and 28 respectively.

E&G Revenue and Fund Balance Trends



Fund balance is reflective as a percent of total revenues. FY05 through FY07 amounts are actual, FY08 and FY09 are projected based upon the May 2008 budget status report and this budget.

**Oregon University System
Budget Projections Summary**

**As of the Quarter Ended March 31, 2008
For the Fiscal Year Ended June 30, 2008**

WESTERN OREGON UNIVERSITY (in thousands of dollars except enrollment)	Year-to-Date				Budget			Projections				Notes
	YTD Actual	YTD as a % of Projected	Prior YTD as % of PY Actual	% Δ Current/Prior YTD	Prior Yr. Actual	Board Approved LAB Distribution	Adjusted Budget	Projected 6/30/2008	Variance from Adj. Budget	Δ Since Prior Report	% Δ Projection to PY Actual	
EDUCATION & GENERAL - LIMITED												
State General Fund	13,462	70%	74%	3%	17,665	18,685	19,235	19,235	0	0	9%	
Tuition & Resource Fees, net of Remissions	22,152	99%	99%	21%	18,572	21,941	22,034	22,434	400	(60)	21%	
Other	1,472	69%	66%	13%	1,966	1,865	1,959	2,140	181	140	9%	(1)
Transfers In	210				54		285	210	(75)	(100)	289%	(2)
Total Revenues & Transfers In	37,296	85%	86%	14%	38,257	42,491	43,513	44,019	506	(20)	15%	
Personnel Services	(26,262)	72%	72%	8%	(33,622)		(37,214)	(36,602)	612	529	9%	(3)
Supplies & Services	(2,263)	52%	63%	14%	(3,141)		(4,176)	(4,368)	(192)	0	39%	(4)
Capital Outlay	(544)	48%	57%	10%	(862)		(719)	(1,128)	(409)	(298)	31%	(4)
Transfers Out	0				(15)		0	(150)	(150)	(150)	900%	(5)
Total Expenditures & Transfers Out	(29,069)	69%	71%	8%	(37,640)		(42,109)	(42,248)	(139)	81	12%	
Net from Operations and Transfers	8,227				617		1,404	1,771	367	61		
Fund Additions/Deductions	0				0		0	0	0	0		
Change in Fund Balance	8,227				617		1,404	1,771	367	61	187%	
Beginning Fund Balance	4,593				3,976		4,593	4,593	0	0		
Ending Fund Balance	12,820				4,593		5,997	6,364	367	61	39%	
% Operating Revenues					12.0%		13.8%	14.5%			20%	
Student FTE Enrollment (YTD-Through Winter Term)	3,086	70%	71%	5%	4,152	4,130	4,245	4,400	155	(15)	6%	
AUXILIARY ENTERPRISES												
Total Revenues	13,740	76%	77%	19%	15,037		16,884	18,000	1,116	0	20%	
Expenditures & Net Transfers (Excl. Depr. Exp.)	(13,056)	74%	75%	13%	(15,484)		(17,173)	(17,700)	(527)	0	14%	
Net from Operations	684				(447)		(289)	300	589	0		
Additions/Deductions to Unrestricted Net Assets	28				(40)		0	0	0	0		
Change in Unrestricted Net Assets	712				(487)		(289)	300	589	0	-162%	
Beginning Unrestricted Net Assets	5,206				5,693		5,206	5,206	0	0		
Ending Unrestricted Net Assets	5,918				5,206		4,917	5,506	589	0	6%	
DESIGNATED OPERATIONS, SERVICE DEPARTMENTS, CLEARING FUNDS												
Total Revenues	2,433	72%	71%	15%	2,981		3,077	3,400	323	150	14%	
Expenditures & Net Transfers	(2,631)	71%	70%	50%	(2,524)		(3,476)	(3,700)	(224)	(100)	47%	
Net from Operations and Transfers	(198)				457		(399)	(300)	99	50		
Fund Additions/Deductions	222				53		0	(15)	(15)	0		
Change in Fund Balance	24				510		(399)	(315)	84	50	-162%	
Beginning Fund Balance	1,361				851		1,361	1,361	0	0		
Ending Fund Balance	1,385				1,361		962	1,046	84	50	-23%	

NOTES AND ASSUMPTIONS:

- (1) Projected class fees, sales, other fees up approx. \$200K due to inc. enrollment and fee deferrals
- (2) Transfer in from Int'l programs of \$100K not to occur until July per established accounting practice
- (3) Additional personnel services savings of \$1/2M anticipated to occur due to retirements, OPE corrections, and non-filling of vacancies
- (4) Reallocation of inst. resources as well as some capital expenditures initially budgeted within S&S and timing of internal service reimbursement entries
- (5) Transfer out of \$150K for Field Restroom/Concession Project

WESTERN OREGON UNIVERSITY

BUDGETED OPERATIONS MONTHLY STATUS REPORT

May - Period 11

as of **06/13/08**

	Adjusted Budget	Year to Date	% of Budget	Last Year % (For Comparison Only)		
				Actual FY2006-2007	FY07 YTD this period	YTD %
Revenue						
Tuition & Fees	\$ 23,247,082	\$ 24,235,821	104.3%	\$ 19,246,375	\$ 20,207,700	105.0%
State Appropriations	18,684,769	16,825,970	90.1%	17,665,232	16,009,334	90.6%
Other Sources/Transfers	1,924,954	1,775,643	92.2%	1,330,803	911,836	68.5%
Total Revenue	\$ 43,856,805	\$ 42,837,434	97.7%	\$ 38,242,410	\$ 37,128,870	97.1%
Expenditures by Program/Area						
Instruction	\$ 21,263,967	\$ 18,407,204	86.6%	\$ 18,943,502	\$ 14,942,722	78.9%
Research	475,960	442,492	93.0%	449,803	368,092	81.8%
Academic Support	6,376,578	5,714,457	89.6%	5,481,621	4,564,806	83.3%
Student Services	5,423,430	4,674,519	86.2%	4,745,422	3,851,691	81.2%
Operations/Maint.	4,309,289	3,498,115	81.2%	3,641,175	2,650,337	72.8%
Institutional Support	5,103,613	4,194,301	82.2%	4,353,690	3,809,458	87.5%
Plant Const. & Improvement	49,732	47,223	95.0%	9,324	8,838	94.8%
Total Expense	\$ 43,002,569	\$ 36,978,311	86.0%	\$ 37,624,537	\$ 30,195,944	80.3%
Change in Fund Balance	\$ 854,236	\$ 5,859,123		\$ 617,873	\$ 6,932,926	

Fund Balance Information

Actual May 31, 200X		\$ 10,452,403		\$ 7,386,447
Year End June 30, 2007	\$ 4,593,279			
Initial Projection for 6/30/08	\$ 5,447,515		Current Projection for 6/30/08	<u>\$ 6,838,142</u>
			(initial projection plus/less amount from reverse)	

or 15.33% Budgeted FY08 Operating Revenue

**WESTERN OREGON UNIVERSITY
FY2008-2009 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Trnfrs	TOTAL EXP	UNCL FTE	CLASS FTE
PRESIDENT'S EXPENSE BUDGET																	
PRE907	101100	001001	61050	Office of the President		375,444			1,200		145,091	52,000			573,735	3.50	
UNIVERSITY-WIDE EXPENSE BUDGETS																	
PRE909	101200	001001	61100	Faculty Senate		-					-	6,952			6,952		
PRE920	101300	008004	01000	Endowment - Pastega	1,374	-					-	3,000			3,000		
PRE923	101700	001001	30600	Inst. Research/Strategic Planning		95,867	40,758		3,065		66,706	15,000			221,396	1.00	1.00
PRE912	101900	001001	61200	Commencement	1,600	-			1,000		30	22,000			23,030		
PRE925	103100	001001	30800	Faculty Athletic Rep.		-					-	2,000			2,000		
GEN983	999998	001001	61010	Institution-Wide Affiliations		-						95,000			95,000		
ATHLETICS EXPENSE BUDGETS																	
ATH901	103402	001001	46000	Intercollegiate Athletics		829,255	56,172		5,105	31,818	431,573	85,000		(35,000)	1,403,923	21.24	1.50
ATH902	103403	001001	46000	Equipment Room Operations			25,881	1,659	4,520		17,357	6,710			56,127		0.75
ATH903	103404	001001	46000	Sports Information	2,000	40,000		8,600	6,000		25,950	45,000			125,550	1.00	
TOTAL PRESIDENT & UNIVERSITY-WIDE					4,974	1,340,566	122,811	10,259	20,890	31,818	686,707	332,662	-	(35,000)	2,510,713	26.74	3.25

**WESTERN OREGON UNIVERSITY
FY2008-2009 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Trnfrs	TOTAL EXP	UNCL FTE	CLASS FTE
ACADEMIC AFFAIRS EXPENSE BUDGETS																	
PRO902	201100	001001	61050	VP for Academic Affairs		180,837	29,293	50	8,610		95,150	36,223			350,163	1.92	1.00
PRO977	201255	001001	15001	Undergrad Research		-						8,000			8,000		
PRO918	201700	001001	30899	Special Projects		-						5,000			5,000		
PRO921	201900	001001	30600	Instructional Development		93,636					61,148	150,000			304,784	2.72	
PRO923	202200	001001	09900	Faculty Diversity Initiatives		7,460					14,890	12,500			34,850	1.00	
PRO924	202300	001001	40400	Catalog Production		-					-	17,143			17,143		
PRO927	202600	008001	01000	Endowment - Business	11,807	17,604					4,956				22,560		
PRO958	202620	008002	01000	Endowment - Gentle	3,009	42,000					24,613	18,171			84,784	1.00	
CTL901	208410	001001	01000	Course Fees for Technology Resource	1,250	-					-	1,250			1,250		
CTL902	202930	001001	30899	Center for Teaching/Learning		144,708			10,000		79,406	10,700			244,814	3.00	
WRC901	202936	001001	01000	Writing Center		86,202			35,000		50,896	10,000			182,098	1.50	
SAB901	202941	001001	01000	Study Abroad and Exchange	15,000	78,276	19,298		8,000		46,558	18,500			170,632	1.00	0.50
ISS901	204900	001001	30600	International Students and Scholars	6,000	174,288	29,468	200	4,430		121,498	15,604			345,488	4.00	1.00
REG901	208310	001001	40400	Registrar	60,000	115,668	224,588	3,100	10,000		205,516	55,825			614,697	2.00	6.50
REG905	208320	001001	40400	Commencement/Diplomas	20,000				300		60	12,000			12,360		
LIB901	208410	001001	30001	Library & Media Services		490,564	285,677	250	161,145		436,847	152,000			1,526,483	8.58	9.00
LIB927	208412	001001	30001	Library Exhibits		-					-	1,500			1,500		
LIB904	208420	001001	30001	Library Collections	18,000	-					-		497,152		497,152		
LIB924	208420	001001	01000	Course Fees for Media Collections	2,200	-					-	2,200			2,200		
ADM910	208581	001001	40400	Admissions	145,222	423,952	86,223	1,698	25,250		312,122	133,510			982,755	9.50	4.00
ADM911	208582	001001	40400	Matriculation Programs	162,400	-			29,000		870	140,130			170,000		
MKT901	208584	001001	61050	Marketing/Student Recruitment	2,000	-						144,000			144,000		
RET901	208590	001001	61050	Retention		-						10,000			10,000		
FAI903	208595	001001	40600	Financial Aid Office		218,700	131,792	6,000	2,440		215,109	60,000			634,041	5.00	3.00
AAD901	208820	001001	40200	Academic Advising		154,464	19,298	800	15,000		107,089	15,000			311,651	4.00	0.50
LCT901	208830	001001	40899	Learning Center		40,260			14,000		24,544	2,000			80,804	1.00	
TOTAL ACADEMIC ADMINISTRATIVE UNITS					446,888	2,268,619	825,637	12,398	322,875	-	1,801,272	1,031,256	497,152	-	6,759,209	46.22	25.50

**WESTERN OREGON UNIVERSITY
FY2008-2009 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Tmfrs	TOTAL EXP	UNCL FTE	CLASS FTE
COLLEGE OF LIBERAL ARTS & SCIENCES EXPENSE BUDGETS																	
DLA904	204110	001001	30600	Dean of Liberal Arts & Sciences		153,204			3,000	24,250	68,804	56,000			305,258	3.94	
DLA905	204120	001001	01000	Suppl Instruction for Lib. Arts & Sci.		1,626,000			22,294		976,269				2,624,563	47.23	
DLA924	204125	001001	01000	Summer LAS Instruction							75,218	20,000			471,307	10.92	
DLA906	204130	001001	01000	Military Science Lab Fees	2,300	-					-	2,780			2,780		
DLA907	204140	001001	01000	Honors Program		-			4,074		123	8,500			12,697		
DLA909	204150	006001	01000	Engineering Educ. Targeted Prog.		180,000	53,210		30,000		142,790	25,000			431,000	5.23	1.50
DLA914	204171	001001	01000	Dean's Faculty Travel/Tech Support		-						22,632			22,632		
DLA915	204172	001001	01000	Chair Research/Travel Funds		-						21,000			21,000		
DLA920	204173	001001	01000	Fire Service	85,000	89,976	35,152				58,007	7,500			190,635	2.00	1.00
NUR901	204174	001001	01000	Nursing		174,279	32,986				107,123.00	56,810			371,198	3.55	
BUS902	204200	001001	01000	Business & Economics Division		466,046	38,596		1,624		240,821	17,718			764,805	5.72	1.00
CSD902	204300	001001	01000	Computer Science Division		424,970	38,596		530		214,943	11,898			690,937	5.60	1.00
CSD903	204310	001001	01000	Comp. Science Fees	12,450	-			1,200		36	11,214			12,450		
CAD902	204410	001001	01000	Art Dept.	43,500	-		1,000	150		205	42,145			43,500		
CAD907	204420	001001	01000	Music Dept.	32,900	-		400	2,650		160	29,690			32,900		
CAD927	204425	001001	01000	Dance Dept.	5,870	-					-	5,870			5,870		
CAD913	204430	001001	01000	Theater Arts Dept.	1,770	-					-	1,770			1,770		
CAD916	204440	001001	01000	Creative Arts Dept.		1,443,917	44,612		24,460		750,600	51,056			2,314,645	26.14	1.50
CAD922	204450	001001	01000	MIDI Electronic Music	9,000	-			500		15	8,485			9,000		
CAD924	204460	001001	01000	Creative Arts Honors Program	700	-					-	700			700		
HUM902	204500	001001	01000	Humanities Division		1,538,734	32,132		651		787,579	42,000		(8,000)	2,393,096	26.00	1.00
HUM906	204510	001001	01000	Humanities Fees	12,000	-					-	12,000			12,000		
NSM902	204600	001001	01000	Natural Science/Math Division		1,168,396	148,328		3,205		677,572	57,314			2,054,815	19.98	4.00
NSM922	204610	001001	01000	Natural Science Fees	120,000	-					-	120,000			120,000		
NSM934	204615	001001	01000	Geology Plotter/Equip.	3,893	-					-	3,893			3,893		
NSM941	204618	001001	01000	Natural Science/Math Fees	2,920	-					-	2,920			2,920		
PSY901	204650	001001	01000	Psychology Division	350	516,401	33,584				269,953	16,955			836,893	8.00	1.00
SOC902	204700	001001	01000	Social Sciences Division		1,528,800	38,596		1,500		775,967	32,500		(8,000)	2,369,363	25.17	1.00
COR901	204800	001001	01000	Corrections Program							-	1,240			1,240		
TOTAL LIBERAL ARTS & SCIENCES					332,653	9,310,723	495,792	1,400	95,838	24,250	5,146,185	689,590	-	(16,000)	16,123,867	189.48	13.00

**WESTERN OREGON UNIVERSITY
FY2008-2009 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Tmfrs	TOTAL EXP	UNCL FTE	CLASS FTE
COLLEGE OF EDUCATION EXPENSE BUDGETS																	
DOE905	206160	001001	30600	Dean of Education Operations		199,932	64,912		1,460		138,099	30,530			434,933	3.00	2.00
DOE901	206110	001001	01000	Teacher Education Division	400,000	874,012	77,378	2,073	2,250		506,231	42,705			1,504,649	16.60	2.00
DOE952	206121	001001	01000	Dean's Faculty Travel/Tech Support		-						31,500			31,500		
DOE953	206122	001001	01000	Chair Research/Travel Funds		-						9,000			9,000		
DOE965	206123	001001	01000	Bilingual Initiative		35,877					25,449	32,968			94,294	1.20	
DOE908	206130	001001	01000	Off Campus Adv St.	72,000	94,413	33,584		750		74,440	104,583			307,770	2.00	1.00
DOE964	206141	001001	01000	COE Accreditation		-						16,200			16,200		
DOE926	206170	001001	01000	Suppl Instruction for Coll. of Educ.		1,093,552				48,617	596,631	9,220			1,748,020	35.66	
DOE955	206182	016002	07000	Graduate Studies		48,655	53,774		4,000		53,657	4,150			164,236	0.50	1.50
HPE903	206310	001001	01000	Health/Physical Educ. Division		543,774	32,754		750		298,230	20,999			896,507	9.63	1.00
HPE910	206310	001001	01000	Health/Physical Educ. Fees	33,079	-						33,079			33,079		
HPE909	206320	001001	30899	HPE Equipment Operations		-	8,627		1,219		5,667	6,210			21,723		0.25
SPE902	206510	001001	01000	Special Education Division		677,283	49,317	5,200	750		374,524.00	24,275			1,131,349	11.67	2.00
TOTAL EDUCATION					505,079	3,567,498	320,346	7,273	11,179	48,617	2,072,928	365,419	-	-	6,393,260	80.26	9.75

**WESTERN OREGON UNIVERSITY
FY2008-2009 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Trnfrs	TOTAL EXP	UNCL FTE	CLASS FTE
DIVISION OF EXTENDED PROGRAMMING EXPENSE BUDGETS																	
DEP701	208111	001001	07000	Program Admin/Develop	100,000	201,195	55,281	2,000	6,000		143,669	81,145			489,290	3.75	1.80
DEP730	208130	001001	07000	Special Education	40,000	20,000					4,000	3,000			27,000	0.58	
DEP732	208132	001001	07000	Bilingual/ESOL Endorse	99,000	24,888					12,822	2,500			40,210	0.72	
DEP742	208142	001001	07000	Reg. Courses/Workshops	220,000	120,000			2,000		48,981	3,000			173,981	3.49	
DEP743	208143	001001	07000	Credit Overlay	150,000	-					-	5,000			5,000		
DEP749	208149	001001	07000	Cont. Teacher Licensure	18,000	6,000					3,010	500			9,510	0.17	
DEP750	208150	001001	07000	CREADE	80,000	40,000					21,586	1,000			62,586	1.16	
DEP751	208151	001001	07000	Math Program	83,000	40,000			2,259		23,928	1,000		(25,000)	42,187	1.16	
DEP752	208152	001001	07000	Five M Courses	27,241	5,992					3,693	1,000			10,685	0.18	
DEP753	208153	001001	07000	Transistion to Teaching	25,500	5,000					2,810	1,500			9,310	0.15	
DEP754	208154	001001	07000	Criminal Justice	200,000	95,000					52,982	25,000			172,982	2.76	
TOTAL DEP/SUMMER					1,042,741	558,075	55,281	2,000	10,259	-	317,481	124,645	-	(25,000)	1,042,741	14.12	1.80

**WESTERN OREGON UNIVERSITY
 FY2008-2009 GENERAL FUND BUDGET
 ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Trnfrs	TOTAL EXP	UNCL FTE	CLASS FTE
TEACHING RESEARCH INSTITUTE EXPENSE BUDGETS																	
TRD901	208210	001500	15500	Administrative Services		90,104					42,880	4,650			137,634	1.35	
TRD905	208220	001500	15500	Support Services	288,889	177,660					87,960	85,075			350,695	3.53	
TRD906	208230	001500	15500	Staff Development		-						14,444			14,444		
TRD907	208240	001500	15500	Grants Services		5,014					2,051	11,018			18,083	0.05	
TOTAL TEACHING RESEARCH INSTITUTE					288,889	272,778	-	-	-	-	132,891	115,187	-	-	520,856	4.93	-

**WESTERN OREGON UNIVERSITY
FY2008-2009 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Trnfrs	TOTAL EXP	UNCL FTE	CLASS FTE	
FINANCE & ADMINISTRATION EXPENSE BUDGETS																		
VPF901	301000	001001	61050	VP Finance & Administration		176,100					73,125	9,000			258,225	2.00		
BAO901	303100	001001	61050	Business Office	3,300	243,182	375,482	4,368	11,911		344,249	125,242		(26,000)	1,078,434	4.00	9.20	
BAO911	303200	001001	80500	Perkins Loan Recovery	25,849	-	16,174				9,675				25,849		0.40	
BAO914	303500	001001	61010	Records Retention		-					-	915			915			
BAO928	303510	001001	61050	Mailroom		-	39,894	230	17,138		27,157	10,729			95,148		1.20	
BAO916	303700	001001	61200	Bus. Services & Financial Aid Admin.		-					-	2,000			2,000			
BAO923	303900	001001	61200	Bank Card Service Fees		-					-	135,000			135,000			
BUD901	304000	001001	61050	Budget/Payroll Office		131,448	135,446	5,000			149,730	13,500			435,124	2.00	3.75	
PPO901	306110	001001	50002	Physical Plant Administration	5,920	124,824	13,879		1,000		71,059	35,590			246,352	2.00	0.50	
PPO908	306131	001001	52500	Bldg. Maint/Oper.	3,600	110,568	660,058	57,000	160,000		465,184	300,000		(500,000)	1,252,810	2.00	16.00	
PPO910	306132	001001	51000	Heating & Ventilation Services	150	-	74,746	8,500	17,000		48,860	63,505		(105,620)	106,991		2.00	
PPO912	306134	001001	50500	Custodial Services	3,000	76,776	743,935	30,000	56,744		648,455	187,950		(635,000)	1,108,860	2.00	30.00	
PPO915	306136	001001	51500	Sanitation Services		-					-	30,388		(20,606)	9,782			
PPO916	306139	001001	52500	Oper. & Maint. of Swimming Pool		-					-	26,500			26,500			
PPO917	306150	001001	50002	Physical Plant Stores		-	81,332	1,000	500		48,719	3,000		(35,000)	99,551		2.00	
PPO919	306165	001001	51500	Recycling Operations	4,000	-						22,600		(1,452)	21,148			
PPO920	306160	001001	52000	Campus Grounds Maint.	6,550	45,924	214,920	13,550	30,000		179,460	135,560		(120,000)	499,414	1.00	7.00	
PPO922	306170	001001	61010	Admin. & Facilities Planning Dept.		60,000	99,038	3,710			83,910	15,000		(135,000)	126,658	1.00	2.00	
PPO924	306180	001001	50002	Accounting		-	45,234	25			31,946	2,089			79,294		1.50	
PPU901	306310	001001	51000	Light & Power Utilities		-					-	600,000		(200,000)	400,000			
PPU902	306320	001001	51000	Water Utilities		-					-	99,000		(10,520)	88,480			
PPU903	306330	001001	51000	Gasoline Utilities		-					-	32,000		(7,000)	25,000			
PPU904	306340	001001	51000	Heating - Oil Purchase		-					-	10,000			10,000			
PPU905	306350	001001	51000	Heating - Gas Purchase		-					-	680,000		(300,000)	380,000			
PPF908	306430	004004	93000	EMC System	25,000	-					-	25,000		-	25,000			
HRO907	307011	001001	61050	Human Resources Office		137,808	99,241	7,000			135,325	24,850			404,224	2.00	3.25	
HRO909	307013	001001	61050	Employee Search Fund		-					-	86,500			86,500			
HRO910	307014	001001	61050	Support ADA/WC Equip		-					-	4,000			4,000			
HRO911	307015	001001	61050	Staff Development		-					-	30,000			30,000			
UCS901	309000	001001	30899	Computing Services (Admin)	5,100	251,500	642,942	6,500	85,915		477,344	248,000	60,600	(233,500)	1,539,301	4.00	13.25	
UCS902	309000	001001	30899	Network Charges		-						100,000		-	100,000			
UCS905	309000	001001	30899	IT Resale		-						1,500,000		(1,500,000)	-			
UCS911	309000	001001	30899	Technology Support - Students	301,042	-	88,981	1,000	94,000		53,677	700,000	68,162		1,005,820		2.00	
PSS917	309110	001001	61050	Campus Safety & Security	1,600	76,386	217,031	36,500	13,500		194,639	29,975		(203,000)	365,031	1.50	6.65	
PSS915	309111	001001	61050	Risk Management		16,497	17,576	300	1,500		19,297	12,530			67,700	0.25	0.50	
TOTAL FINANCE/ADMIN					385,111	1,451,013	3,565,909	174,683	489,208	-	3,061,811	5,300,423	128,762	(4,032,698)	10,139,111	23.75	101.20	

**WESTERN OREGON UNIVERSITY
FY2008-2009 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Tmfrs	TOTAL EXP	UNCL FTE	CLASS FTE
STUDENT AFFAIRS EXPENSE BUDGETS																	
DOS901	400500	001001	40002	VP for Student Affairs	4,000	157,512	30,758		15,300		89,713	72,000			365,283	2.50	0.82
DOS952	400605	001001	01000	Pool Operations		31,812					21,746	-			53,558	1.00	
DOS906	401000	001001	40200	Service Learning & Career Dev.	5,000	83,830	16,990		4,382		57,298	43,300			205,800	1.75	0.50
DOS948	401010	001001	40200	Upward Bound		5,153	-		-		4,009	1,500			10,662	0.20	
DOS950	401020	001001	40600	Job Location/Development		5,844	6,796				7,399	77			20,116	0.10	0.20
DOS949	402000	001001	40899	Student Enrichment Program		42,618	2,425				28,031	26,325			99,399		
DOS911	403000	001001	40899	Office of Disability Services		217,284	37,583	128,000	5,000		187,042	52,135		(27,728)	599,316	6.00	1.00
SLA937	406160	001001	45701	New Student Week	48,000	-			8,205		247	39,548			48,000		
WUC907	406330	001001	40800	Student ID Cards	5,280	-			1,154		35	4,080			5,269		
MSS901	408200	001001	40400	Multicultural Student Services		77,640	26,966	250	2,166		67,947	15,192			190,161	2.00	1.00
TOTAL STUDENT AFFAIRS					62,280	621,693	121,518	128,250	36,207	-	463,467	254,157	-	(27,728)	1,597,564	13.55	3.52

**WESTERN OREGON UNIVERSITY
FY2008-2009 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Trnfrs	TOTAL EXP	UNCL FTE	CLASS FTE
UNIVERSITY ADVANCEMENT EXPENSE BUDGETS																	
DIA907	501000	001001	61050	University Advancement Operations		440,348	120,324	500	24,235		285,238	36,699		(90,329)	817,015	7.00	3.00
DIA950	501010	001001	61050	Planned Giving		-						5,000			5,000		
DIA951	501020	001001	61050	VP for University Advancement		-						12,000			12,000		
DIA952	501030	001001	61050	Athletics Development Officer		-						5,000			5,000		
DIA953	501040	001001	61050	Major Gift Officer		-						5,000			5,000		
DIA954	501050	001001	61050	Annual Fund		-						15,000			15,000		
DIA955	501060	001001	61050	Public Relations		40,332	71,333	5,000	17,960		68,812	18,000			221,437	1.00	1.80
DIA915	502000	001001	30200	Jensen Museum		27,027			1,330		15,706	3,722		(21,882)	25,903	0.50	
DIA922	504000	001001	61050	Alumni Relations/IOHP		-						15,000			15,000		
DIA500	505003	001001	48500	Smith Fine Arts Series		4,510				5,000	9,162	2,000			20,672	0.08	
DIA604	506104	001001	61050	WOU Magazine		-					-	38,000			38,000		
DIA700	507000	008003	01000	Endowment - Jensen	3,642	-					-	39,036			39,036		
TOTAL UNIV ADVANCEMENT					3,642	512,217	191,657	5,500	43,525	5,000	378,918	194,457	-	(112,211)	1,219,063	8.58	4.80

**WESTERN OREGON UNIVERSITY
FY2008-2009 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Tmfrs	TOTAL EXP	UNCL FTE	CLASS FTE
GENERAL INSTITUTIONAL EXPENSE BUDGETS																	
GFA947	901300	001005	01000	OUS Supple Tuition Remission	(334,127)	-					-				-		
GEN941	916100	001001	61010	Assessments from State Gov't		-					-	348,740			348,740		
GEN943	917100	001001	80700	Misc. Sales/Service	500	-								(215,667)	(215,667)		
GEN863	917100	010003	80400	Summer Session Tuition	1,164,624										-		
GEN944	917200	001001	80600	Tuition	23,540,631	-					-				-		
GEN945	917200	001001	80600	Fee Remissions	(1,686,873)	-					-				-		
GEN954	917300	001001	80200	Indirect/Admin. Costs	490,000	-					-				-		
GEN837	917400	001001	80200	~~7% Administrative Fee		-					-			(1,000,000)	(1,000,000)		
GEN981	918450	001001	80500	Graduate Asst. Fee Remissions		-					179,520				179,520		
GEN846	918470	001001	80500	Vacancy/Turnover Pool	150,000		-					900,000			900,000		
GEN819	999996	001001	61010	General Institution	540,000	-					-	266,419	150,000	85,000	501,419		
GEN812	999997	001001	45501	University Center Support		-					-	108,767			108,767		
GEN984	999998	001001	45501	State Appropriations	20,408,989	-					-				-		
TOTAL GENERAL INSTITUTIONAL					44,273,744	-	-	-	-	-	179,520	1,623,926	150,000	(1,130,667)	822,779	-	-
GENERAL FUND TOTALS					47,346,001	19,903,182	5,698,951	341,763	1,029,981	109,685	14,241,180	10,031,722	775,914	(5,379,304)	47,129,163	407.63	162.82
Total Budgeted Operations Revenue Less Expenses and Net Transfers					216,838												

**WESTERN OREGON UNIVERSITY
FY2008-2009 DESIGNATED AND SERVICE FUNDS BUDGETS
ALLOCATION SUMMARY IN FUND ORDER**

FIS INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	Revenue	10101 UNCLASS SALARIES	10200 ACAD PAY	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10901 OPE	20000 S&S	50000 STUDENT AID	60000 MERC RESALE	70000 INDIRECT COSTS	ACCTS 40000, 80000 - 89999	Transfers Out (In)	TOTAL EXP	
DESIGNATED AND SERVICE DEPT. (050000 - 099999) FUNDS																			
DEP 915	208111	050305	20002	DEP PUBLIC SERVICE PROGRAMS	78,586	11,346		3,477			8,652	48,120	2,500		7,409				81,504
DEP 986	208111	050308	20002	DEP TRAFFIC SAFETY ED.	212,252	34,545	55,500				30,418	71,484			20,305				212,252
DEP 987	208111	050309	20002	DEP TAG PROGRAM	5,000		1,000				200	3,345			455				5,000
DEP 960	208111	050311	20002	DEP CENTER OF LEADERSHIP AND COMMUNITY	11,880		4,000				800	6,000			1,080				11,880
ISS 902	204900	050430	01000	ESL NON-CREDIT PROGRAM	600,000	103,275				25,000	68,192	145,000			60,000		240,667		642,134
NSM904	204600	055005	09001	NSM FIELD TRIPS	1,500						-	1,364			136				1,500
SSP 931	208122	055008	09001	SUMMER SESSION FIELD TRIPS	15,000						-	13,636			1,364				15,000
SPE 918	206540	057001	20002	FREEBURG DEAF CENTER	-		-				-	-			-				-
CAD 909	204420	057003	20002	JAZZ FESTIVAL	2,800		1,200			300	249	796			255			-	2,800
CAD 910	204420	057005	20002	BAND FESTIVAL	6,750		750			450	164	3,480			484		1,422		6,750
SLA 934	406400	057009	20002	FAMILY DAY	6,900						-	8,900					(2,000)		6,900
SSP 904	208121	057010	20002	TESTING CENTER	1,500						-	1,364			136				1,500
CAD 911	204420	057011	20002	VESPERS	1,800						-	170			17		1,613		1,800
PSS918	309110	057013	61050	PUBLIC SAFETY	2,000							2,000							2,000
CAD 928	204410	057017	01000	QUARRIED SCULPTURE STONE	1,800								1,800						1,800
CAD 929	204420	057019	20002	CHORAL FESTIVAL	3,500		300			430	73	1,510			231		956		3,500
SPE 972	206530	057021	20002	ASL TESTING	-		-				-	-			-				-
SAB902	202942	057022	20002	NON-CREDIT INT'L PROGRAMS	87,300		6,500			3,000	1,390	68,474			7,936				87,300
DOS957	400505	057026	40899	NATIONAL STUDENT EXCHANGE	1,000							1,000			-				1,000
CAD 943	204420	057031	20002	MEL BROWN JAZZ CAMP	87,430	29,070					8,450	41,910			7,943				87,373
SSP 907	208121	057101	05000	SUMMER SESSION MISC.	97,836	11,346		3,477			8,652	68,120			9,159				100,754
TRD 909	208250	057502	15500	TR CONSULTING	5,000						-	5,000							5,000
TRD 911	208250	057503	15500	TR PUBLICATIONS	3,000						-	3,000							3,000
CAD 912	204420	057902	82002	MUSIC SCHOLARSHIPS	4,700								4,700						4,700
PRE 919	101100	060001	80500	SUNDRY GIFTS (NONGEN)	-						-	500							500
TRD 913	208250	065501	15500	TR RESEARCH SUPPORT	500						-	500							500
PRT 904	208620	090002	99100	PRINTING PRODUCTION	359,245			88,411	360	9,000	53,400	155,407				52,667			359,245
CTL 903	202930	090003	99100	TECHNOLOGY RESOURCE CENTER	15,000							15,000							15,000
BAO 929	303510	090020	99100	MAILROOM	226,758						-	222,833				3,925			226,758
PPO 928	306136	090023	51500	COMPACTOR SERVICES	50,400						-	45,224							50,400
UCS 907	309006	090022	99100	TELECOMMUNICATIONS	1,134,816			155,948	4,000	2,000	83,172	665,175				145,000			1,055,295
UCS 904	208735	090032	99100	COMPUTER MAINTENANCE	70,000			26,844		6,240	14,147	18,000							65,231
TRD 914	208250	090500	15500	TR CLERICAL SUPPORT	15,000							15,000							15,000
TOTAL DESIGNATED AND SERVICE DEPT. FUNDS					3,109,253	189,582	69,250	278,157	4,360	46,420	277,959	1,632,312	9,000	-	116,910	206,768	242,658		3,073,376

**WESTERN OREGON UNIVERSITY
FY2008-2009 AUXILIARY ENTERPRISES FUNDS BUDGETS
ALLOCATION SUMMARY IN FUND ORDER**

FIS INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	Revenue	10101 UNCLASS SALARIES	10200 ACAD PAY	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10901 OPE	20000 S&S	50000 STUDENT AID	60000 MERC RESALE	70000 INDIRECT COSTS	ACCTS 40000, 80000 - 89999	Transfers Out (In)	TOTAL EXP
AUXILIARY ENTERPRISES (100000 - 199999) FUNDS																		
OUR 901	405110	101001	45001	OFFICE OF UNIVERSITY RESIDENCES	4,808,125	309,924	4,000	60,953	1,795	167,675	240,454	2,405,444	20,000				1,430,440	4,640,685
OUR 902	405120	101001	45001	RES HALL PROG & TRNG								40,000						40,000
OUR 903	405130	101001	45001	RES HALL ASSOC	11,667					20,025	832	22,306						43,163
PRE 921	101300	101001	61010	PRESIDENT CATERING SERVICES								5,000						5,000
AUX 977	405413	101001	45001	OFFICE OF RESIDENTIAL DINING	3,404,984	148,188		366,954	18,520	327,390	353,839	871,163		1,089,595			174,835	3,350,484
OUR 919	405150	101012	45001	RESIDENCE HALL VENDING	25,000						-	25,000						25,000
AUX 978	405420	106001	45001	OFFICE OF RETAIL DINING	833,790	28,998		125,403	1,175	134,200	92,123	156,451		316,840				855,190
SLA 907	406110	110031	45701	SUMMER SESSION EDUCATIONAL ACTIVITY	-	5,328						4,400					(11,227)	2,133
MED 911	406510	110050	45701	OFFICE OF STUDENT MEDIA								12,269					(12,000)	269
MED 913	406520	110050	45701	WESTERN JOURNAL	9,000					44,149	883	21,283					(57,315)	9,000
MED 914	406530	110050	45701	WSTV						7,038	141	1,100					(8,279)	-
MED 912	406550	110050	45701	NORTHWEST PASSAGE						4,968	99	7,433					(12,500)	-
MED 917	406560	110050	45701	MEDIA BOARD		36,000					22,870	1,600				(18,000)	(35,739)	6,731
SLA 915	406110	110060	45701	STUDENT ACTIVITIES-ACADEMIC YEAR	970	100,608		27,904		4,423	70,835	39,135					(184,282)	58,623
SLA 936	406180	110070	45701	FOCUS ON LEADERSHIP	3,000						-	5,000					(1,400)	3,600
DOS923	403000	110090	45701	DISABILITY SERVICES INTERPRETERS								27,728					(10,456)	17,272
WUC 902	406370	110100	45501	OFFICE OF STUDENT LIFE	287,203	133,752		161,893	1,638	107,243	200,522	371,746					(646,515)	330,278
ASW 903	407010	110120	45701	STUDENT ADMIN				27,564		62,992	22,395	1,888						114,839
DOS945	400600	110130	45701	CAMPUS RECREATION	9,000	39,969		4,833		45,529	25,866	24,600					(137,598)	3,200
DOS956	400600	110135	45701	CAMPUS RECREATION - SUMMER	-	8,187		967		2,273	5,176	2,951					(19,145)	408
DOS951	400605	110140	45701	CAMPUS POOL	55,000		3,000			33,000	1,920	7,175					5,000	50,095
CAD932	204481	110310	45701	CREAT. ARTS - CHORAL ORG	-		250			450	55	18,659					(11,414)	8,000
CAD933	204481	110311	45701	CREAT. ARTS - JAZZ BANDS	750							9,315					(8,565)	750
CAD934	204481	110312	45701	CREAT. ARTS - VOCAL JAZZ	3,000							7,556					(4,556)	3,000
CAD935	204481	110313	45701	CREAT. ARTS - GUEST ARTISTS	505		2,000			300	432	12,827					(15,054)	505
CAD936	204481	110314	45701	CREAT. ARTS - WIND ENSEMBLE	-		2,540			1,100	340	10,667					(14,647)	-
CAD937	204482	110315	45701	CREAT. ARTS - DANCE	8,800		1,500		500	1,500	445	28,133					(23,278)	8,800
CAD938	204483	110316	45701	CREAT. ARTS - THEATRE	20,000			6,500		18,104	1,015	51,030					(56,649)	20,000
CAD939	204483	110317	45701	CREAT. ARTS - SUM THEATRE	1,133	5,965		650		3,567	1,263	10,971					(21,283)	1,133
CAD931	204481	110318	45701	CREAT. ARTS - BROADWAY OPERA	3,000					193	8	5,941					(3,142)	3,000
CAD941	204481	110319	45701	CREAT. ARTS - CHAMBER ENSEMBLE								3,500					(3,500)	-
CAD942	204484	110320	45701	CREAT. ARTS - ART GALLERY	1,100					2,200	40	13,679					(14,819)	1,100
ADI 901	103411	120011	46000	ATHLETIC ACTIVITIES	20,000							10,000					10,000	20,000
ADI 723	103424	120012	46000	X-COUNTRY-NAT'L TR								3,500					(3,500)	-
ADI 721	103429	120012	46000	INDOOR TRACK-NAT'L TR	2,400							2,900					(500)	2,400
ADI 722	103431	120012	46000	OUTDOOR TRACK-NAT'L TR	3,600							5,600					(2,000)	3,600
ADI 310	103432	120013	46000	CHEERLEADING								4,216					(4,216)	-
ADI 811	103422	120014	46000	FOOTBALL								174,190					(174,190)	-
ADI 818	103423	120014	46000	VOLLEYBALL								56,620					(56,620)	-
ADI 823	103424	120014	46000	CROSS COUNTRY								21,535					(21,535)	-
ADI 817	103425	120014	46000	MEN'S BASKETBALL								58,089					(58,089)	-
ADI 816	103426	120014	46000	WMNS BASKETBALL								59,652					(59,652)	-
ADI 813	103427	120014	46000	SOFTBALL								50,616					(50,616)	-
ADI 812	103428	120014	46000	BASEBALL								65,549					(65,549)	-
ADI 821	103429	120014	46000	INDOOR TRACK								19,990					(19,990)	-
ADI 822	103431	120014	46000	OUTDOOR TRACK								37,647					(37,647)	-
ADI 819	103433	120014	46000	WOMEN'S SOCCER								57,670					(57,670)	-
ADI 611	103422	120015	46000	FOOTBALL-INS DED								6,000					(6,000)	-
ADI 618	103423	120015	46000	VOLLEYBALL-INS DED								600					(600)	-
ADI 623	103424	120015	46000	X-COUNTRY-INS DED								600					(600)	-
ADI 617	103425	120015	46000	MENS BKTBALL-INS DED								600					(600)	-
ADI 616	103426	120015	46000	WMNS BKTBALL-INS DED								600					(600)	-
ADI 613	103427	120015	46000	SOFTBALL-INS DED								600					(600)	-
ADI 612	103428	120015	46000	BASEBALL-INS DED								600					(600)	-
ADI 621	103429	120015	46000	INDOOR TRACK-INS DED								600					(600)	-
ADI 622	103431	120015	46000	OUTDOOR TRACK-INS DED								600					(600)	-
ADI 624	103432	120015	46000	INS DED PD CHEERLEADING								600					(600)	-
ADI 619	103433	120015	46000	WMNS SOCCER-INS DED								600					(600)	-

**WESTERN OREGON UNIVERSITY
FY2008-2009 AUXILIARY ENTERPRISES FUNDS BUDGETS
ALLOCATION SUMMARY IN FUND ORDER**

FIS INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	Revenue	10101 UNCLASS SALARIES	10200 ACAD PAY	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10901 OPE	20000 S&S	50000 STUDENT AID	60000 MERC RESALE	70000 INDIRECT COSTS	ACCTS 40000, 80000 - 89999	Transfers Out (In)	TOTAL EXP
AUXILIARY ENTERPRISES (100000 - 199999) FUNDS																		
ADI 902-8	103411	120016	46000	ATHLETIC ADMIN		35,589					13,630	115,130					(164,349)	-
ADI 934	103416	120016	46000	WEIGHT ROOM							-	2,091					(2,091)	-
ADI 923	103424	120016	46000	X-COUNTRY-PS TR							-	10,437					(10,437)	-
ADI 921	103429	120016	46000	INDOOR TRACK-PS TR							-	9,858					(9,858)	-
ADI 922	103431	120016	46000	OUTDOOR TRACK-PS TR							-	11,344					(11,344)	-
ADI 511	103411	120017	46000	ATH INSURANCE PREMIUM							-	49,502					(49,502)	-
ADI 211	103422	120042	46000	FOOTBALL-TCKTS/INC	45,000					2,200	92	11,100					31,608	45,000
ADI 212	103423	120042	46000	VOLLEYBALL-TCKT/INC	2,100					2,000	83	200					(183)	2,100
ADI 214	103425	120042	46000	MENS BKTBALL-TCKT/INC	4,900					3,800	158	1,000					(58)	4,900
ADI 215	103426	120042	46000	WMNS BKTBALL-TCKT/INC	4,000					3,600	150	700					(450)	4,000
ADI 219	103431	120042	46000	TRACK-TCKTS/INC	5,200					100	5	3,000					2,095	5,200
ADI 933	103415	120043	46000	CONCESSIONS-GEN	9,155						-	5,155					4,000	9,155
ADI 925	103428	120043	46000	BASEBALL-CONC	2,600						inc. above	2,600						2,600
ADN 915	103471	120041	46000	FOOTBALL-RECR								8,000					(8,000)	-
ADN 916	103472	120041	46000	BASEBALL-RECR								1,000					(1,000)	-
ADN 917	103473	120041	46000	SOFTBALL-RECR								1,000					(1,000)	-
ADN 918	103474	120041	46000	WMNS BSKTBALL-RECR								2,400					(2,400)	-
ADN 919	103475	120041	46000	MEN'S BSKTBALL-RECR								2,400					(2,400)	-
ADN 920	103476	120041	46000	VOLLEYBALL-RECR								2,400					(2,400)	-
ADN 922	103478	120041	46000	OUTDOOR TRACK-RECR								1,400					(1,400)	-
ADN 923	103479	120041	46000	X-COUNTRY-RECR								400					(400)	-
ADN 921	103480	120041	46000	WMN'S SOCCER-RECR								1,000					(1,000)	-
ADN903	103470	120042	46000	ATHLETIC OPERATIONS	1,759					1,700	71	11,000					(11,012)	1,759
ADN924-39	103470	120044	46000	SPECIAL PROJECTS	230,000							210,000	20,000					230,000
ADL 903	103441	120050	46000	GEN ADMIN-LOTTERY	630,252	177,070						900	320,000			1,008	29,100	630,252
ADL 904	103442	120050	46000	LOTTERY SERVICES								134					(134)	-
ADL 811	103444	120050	46000	FOOTBALL-LOTTERY								4,020					(4,020)	-
ADL 818	103445	120050	46000	VOLLEYBALL-LOTTERY								2,948					(2,948)	-
ADL 814	103446	120050	46000	MEN'S X-COUNTRY-LOTTERY								804					(804)	-
ADL 815	103447	120050	46000	WMNS X-COUNTRY-LOTTERY								804					(804)	-
ADL 817	103448	120050	46000	MEN'S BSKTBALL-LOTTERY								2,948					(2,948)	-
ADL 816	103449	120050	46000	WMNS BSKTBALL-LOTTERY								2,948					(2,948)	-
ADL 813	103451	120050	46000	SOFTBALL-LOTTERY								2,546					(2,546)	-
ADL 812	103452	120050	46000	BASEBALL-LOTTERY								2,546					(2,546)	-
ADL 819	103453	120050	46000	MEN'S TRACK-LOTTERY								2,010					(2,010)	-
ADL 820	103454	120050	46000	WOMEN'S TRACK-LOTTERY								2,010					(2,010)	-
ADL 905	103455	120050	46000	ATHLETIC TRAINER-LOTTERY								2,870					(2,870)	-
ADL 821	103456	120050	46000	WOMEN'S SOCCER-LOTTERY								2,412					(2,412)	-
SHC 904	404100	130001	46500	STUDENT HEALTH & COUNSELING	635,498	327,739	3,009	291,700	19,462	8,539	376,545	1,052,275					(185,785)	1,893,483
SHC 901	404100	130002	46500	STUDENT HEALTH FEES	1,002,466												185,785	1,85,785
BAO 919	303800	140001	47000	PARKING SERVICES	337,580	16,497		39,588	4,210	15,000	36,284	107,751			(50,820)	42,070	127,000	337,580
AUX 966	310100	150001	47500	WOU BOOKSTORE	2,599,546	51,948		242,875	10,463	16,960	184,816	560,000		1,615,000				2,682,063
DIA 517	505001	190104	48500	SMITH SERIES, ODD YR	80,000							80,000						80,000
GFA 964	901300	190151	48500	GENERAL VENDING INCOME	22,000							2,000					20,000	22,000
GFA 962	901300	190152	48500	LIBRARY VENDING INCOME	12,000							7,200		2,300			2,500	12,000
DLA912	204170	190170	15500	RAINBOW DANCE	31,100				15,000	3,800	1,300	11,000						31,100
TRD 915	208250	190500	15500	TR CHILD CARE	217,524	68,246	68,237					79,315					(2,770)	241,449
GEN 951	917200	199999	48500	ACADEMIC YEAR INCIDENTAL FEES	2,833,878							-					2,833,878	2,833,878
TOTAL AUXILIARY ENTERPRISES FUNDS					18,218,585	1,494,008	84,536	1,350,634	79,913	1,051,117	1,840,019	7,374,438	360,000	3,023,735	(50,820)	25,078	2,135,065	18,767,722