

WESTERN OREGON UNIVERSITY

Fiscal Year 2010 Operating Budget



**General and Non-General Funds
July 1, 2009 thru June 30, 2010**

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To: President Minahan and WOU Community Members

The Fiscal Year 2009/10 Budget document is attached. Although Western Oregon University (WOU or Western) will exceed \$100M this year across all funds, 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 (\$46M) 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.

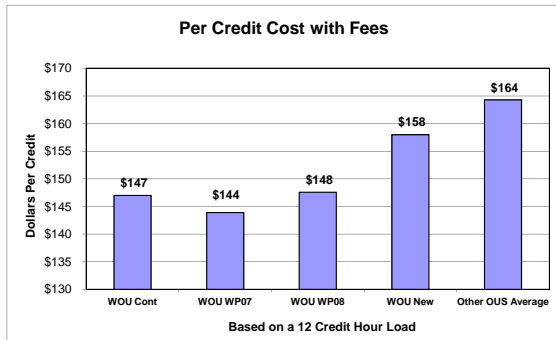
The budget development process continues to evolve and is responsive to new policies and the ever present financial challenges. Western continues to receive amended funding levels based upon changing criteria and enrollment levels. We built this budget under these and other changing assumptions through several strategic planning meetings conducted throughout the spring.

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

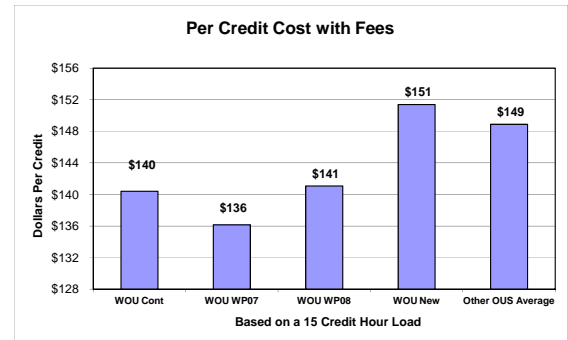
- The Western Promise – This is the third year of our implementation of The Western Promise. This commitment helps students and families more effectively plan for and afford the cost of attending and graduating from WOU. We guarantee that newly enrolled undergraduate freshman students will have the same 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 2009, WOU will have four base rates for undergraduate residents (\$114 per credit for those students enrolled prior to Fall 2007, \$105 per credit plus a Technology Fee for those students in Western Promise enrolled in fall 2007, \$115 per credit for those enrolled for fall 2008, and \$125 for those newly enrolling for fall 2009). WOU is the only university of the Oregon University System to adopt the “Promise” concept.
- The State Board of Higher Education has directed Western 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 2010, WOU management shall conduct its annual strategic budget meeting to reassess budget priorities.
- As mentioned above, State appropriations projections continue to change. The base appropriations for FY10 are budgeted at 49% of the biennium allocation. Budgeted appropriations are set at \$14M for the fiscal year.
- Western is budgeting to continue its enrollment growth, albeit at a slower rate, for at least the next two years. In FY09, full time equivalence (FTE) which is measured as students taking 15 credits increased 5% over FY08. Western has budgeted a 5% increase in FTE for this coming year.

Legislative/Board Influence

The Oregon Legislature meets on a biennial basis to establish the budget for all state agencies. As a system, OUS allocates its appropriation to each of the seven public universities. This allocation was approved at the Board's September 2009 meeting; the details can be found within the revenue section of this document. For the current biennium, the Legislature directed the State Board to hold OUS tuition and resource fees to an average increase limit of 9%. 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 FY09-10 Academic Year Fee Book, which was approved at the July Board meeting. As indicated above, Western continues to offer competitive rates. In fact, WOU only has above average tuition when comparing the new 2009 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

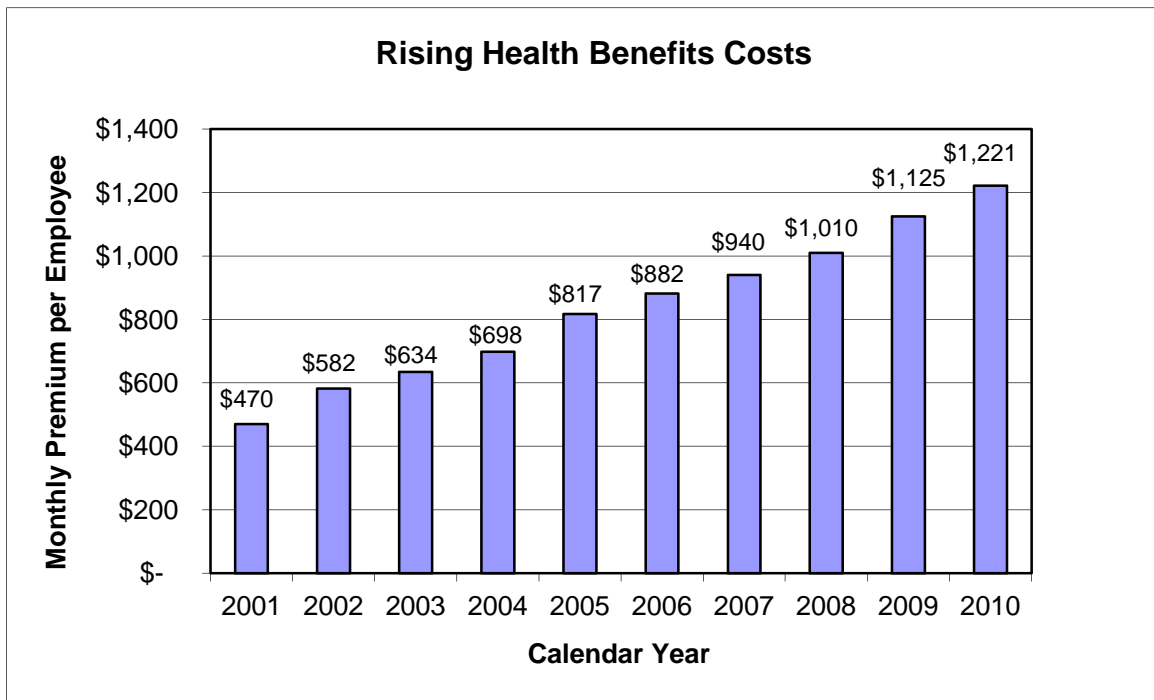
Salary and benefits continue to account for approximately 80% of the general fund. WOU employees are classified into three main categories as follows:

- **Classified** - The SEIU Collective Bargaining Agreement (CBA) for 2009-2011 was ratified in October 2009. 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; though it does not include any step increases as previous contracts have. Furthermore, the contract calls for mandatory unpaid time off or furloughs. The number of unpaid days is directly related to the monthly base salary of each employee and is spread across the biennium. With that said, furloughs are not reflected in this budget since they can be taken over the entire biennium and the actual amount to be completed in this fiscal year is unknown. 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 2009-2011 contract in Fall, 2009. 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. For the length of this agreement, faculty will receive one step annually but actual salaries will be frozen at previous year rates. The projected amount of funds required for each employee's salary is within their individual budgets/programs and will be charged appropriately.
- **Promotions** – Contractually, the promotion amounts to an 8% pay increase. 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** – Similar to the bargaining agreements reached with SEIU and AFT, professional staff will have their salaries frozen at their current rates for this fiscal year.

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. For 2009, the minimum wage is currently \$8.40 per hour. Should any increases occur for 2010, it will affect a number of WOU student workers and arrangements have been made for a smooth transition.

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 8% to \$1,221 per month per employee projected to occur in December. In addition to these 'fixed' costs, WOU budgets approximately 24% of salary for FICA, retirement, and other benefits. OUS has four different retirement rates which begin after employees have six 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 14.01%, 2) Tier I and II ORP participant rate is 17.89%, 3) The OPSRP PERS rate is 14.79%, and 4) OPSRP ORP participant rate is 11.89%. 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.



Goals/Initiatives

The upcoming year is full of exciting new initiatives and opportunities for Western. All indications show that “The Western Promise” which began two years ago is a huge success. This initiative will begin its third 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 FY08	Actual Amount FY09	Budgeted Amount FY10
State Aid	\$ 19,113	\$ 19,128	\$ 18,777
Tuition & Fees	23,299	26,313	28,276
Other Revenue	2,030	2,096	1,570
Transfers In (Net)	35	-	-
Total E&G Revenues	<u>\$ 44,477</u>	<u>\$ 47,537</u>	<u>\$ 48,623</u>
Expenditures by Program			
Instruction (00000)	\$ 20,791	\$ 23,202	\$ 23,347
Research (10000)	485	489	515
Academic Support (30000)	4,349	7,245	6,846
Student Services (40001)	5,493	6,585	6,827
Physical Plant (50000)	4,057	4,121	4,465
Institutional Support (60000 & 80000)	4,811	5,646	5,856
Plant Improvements (90000)	48	15	506
Total E&G Expenditures	<u>\$ 40,034</u>	<u>\$ 47,303</u>	<u>\$ 48,362</u>
Expenditures by Object/Account			
Salaries	\$ 24,695	\$ 27,431	\$ 28,424
OPE	12,082	14,091	14,228
Services and Supplies	8,416	8,977	10,159
Equipment	968	1,020	1,032
Internal Services	(6,134)	(4,216)	(5,481)
Transfers out	7	-	-
Total E&G Expenditures	<u>\$ 40,034</u>	<u>\$ 47,303</u>	<u>\$ 48,362</u>
Projected Surplus (Deficit)	<u>\$ 4,443</u>	<u>\$ 234</u>	<u>\$ 261</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 FY10, state appropriations are budgeted at \$18.7M which is a decrease of \$1.7M (8%) over the FY09 initial budget. The State of Oregon Legislature meets each biennium to develop a budget for all state agencies. The 75th Legislative Assembly began in January 2009 and closed on June 29, 2009; this budget is based upon that session. One of the results of the 2009 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 6.5%. 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.

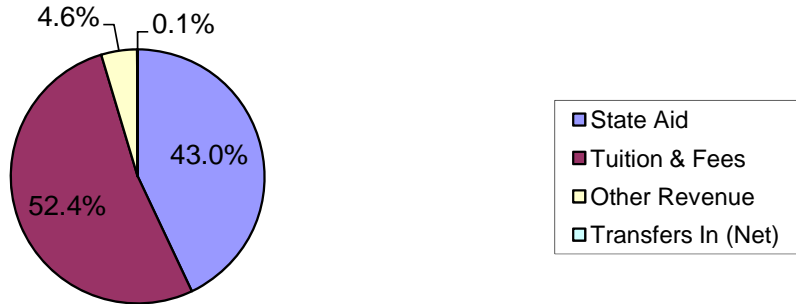
OUS uses a Resource Allocation Model (RAM) to allocate the majority of state funding to the seven institutions. The allocation for the 2009-2011 biennium for all of OUS (except Statewides) is presented on page 9 and is followed by the guiding principles (page 10) which led to this allocation. Conceptually, 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 2009-2011 biennium, significant changes must be made to the budget in order to account for the loss of revenue coming from the state. As part of the OUS budget, funds were redistributed and WOU is slated to receive an additional \$1.3M from the initial amount thought. For the 2009-11 biennium, WOU has been budgeted to receive \$36.1M of which \$18.8M is expected in this fiscal year.

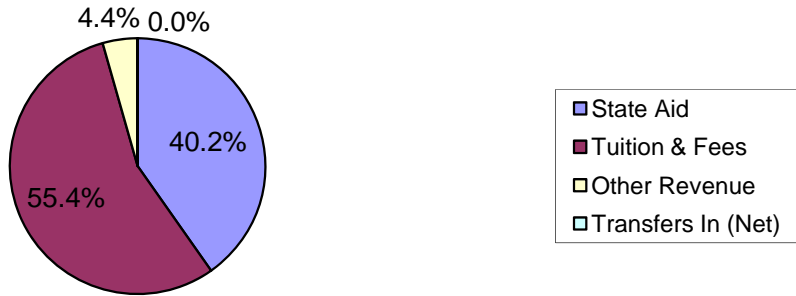
A portion of State appropriations are provided for “targeted” programs and policy packages. Several state-wide initiatives or programs are considered targeted programs and funding is provided for those. Western is expecting to receive a total of \$4.2M in funding for these purposes during FY10. These 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

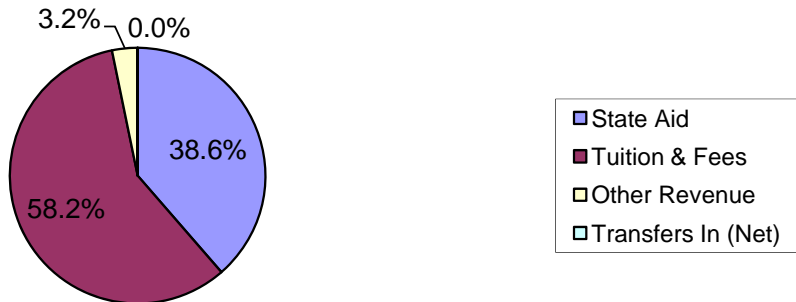
FY08 Actual Revenues = \$44.8M



FY09 Actual Revenues = \$47.5M



FY10 Budgeted Revenues = \$48.6M



**OREGON UNIVERSITY SYSTEM
2009-2011 E&G RAM ALLOCATION**

**OUS - State General Fund
2009-10 General Fund Allocation by Campus**

**Appendix A
PROPOSED DRAFT - SUBMITTED FOR BOARD APPROVAL**

	EOU	OIT	OSU	OSU-CC	PSU	SOU	UO	WOU	Total Campuses	Operations	Other	E & G	Statewides	OUS
1 Undergraduate Funding	7,251,029	7,853,705	41,937,002	620,414	39,201,802	9,698,246	35,362,279	11,063,343	152,987,820			152,987,820		152,987,820
2 Graduate Funding	1,030,511	30,364	27,156,102	172,439	18,930,070	1,786,157	21,651,688	1,487,489	72,244,820			72,244,820		72,244,820
3 Enrollment Funding	8,281,540	7,884,069	69,093,104	792,853	58,131,872	11,484,403	57,013,967	12,550,832	225,232,640	-	-	225,232,640	-	225,232,640
4 Targeted Programs														
5 Regional Support														
6 Retrenchment	218,983	218,983	-	145,990	-	218,983	-	218,983	1,021,922			1,021,922		1,021,922
7 Retention & Graduation	383,220	383,220	-	255,480	-	383,220	-	383,220	1,788,360			1,788,360		1,788,360
8 Underpinning	383,220	383,220	-	255,480	-	383,220	-	383,220	1,788,360			1,788,360		1,788,360
9 Regional University Funding														
10 Statewide Access	-	933,407	-	-	-	-	-	-	933,407			933,407		933,407
11 Regional University Support Adjustment	3,460,489	3,495,474	-	3,079,477	-	2,052,220	-	1,997,877	14,085,537			14,085,537		14,085,537
12 Regional Access	953,560	410,331	-	-	-	307,749	-	102,586	1,774,226			1,774,226		1,774,226
13 Collaborative OUS Nursing Program	19,268	12,067	-	-	-	34,447	-	3,263	69,045	-	-	69,045	-	69,045
14 Regional Funding	5,418,740	5,836,702	-	3,736,427	-	3,379,839	-	3,089,149	21,460,857	-	-	21,460,857	-	21,460,857
15 Engineering														
16 Industry Affairs / OMI											791,406	791,406		791,406
17 ETIC Allocations	203,081	625,857	8,703,216	-	3,395,696	236,811	1,309,225	334,072	14,807,958		1,399,720	16,207,678		16,207,678
18 Engineering Technology Undergraduate	-	1,565,671	-	-	-	-	-	-	1,565,671			1,565,671		1,565,671
19 Engineering Graduate	-	-	1,413,424	-	481,042	-	-	-	1,894,466			1,894,466		1,894,466
20 Engineering Funding	203,081	2,191,528	10,116,640	-	3,876,738	236,811	1,309,225	334,072	18,268,095	-	2,191,126	20,459,221	-	20,459,221
21 Research														
22 Sponsored Research	41,172	15,685	2,014,146	-	333,948	31,369	991,389	118,287	3,545,996			3,545,996		3,545,996
23 Faculty Salaries - Research	37,072	61,788	562,945	-	484,683	87,875	659,744	64,533	1,958,640			1,958,640		1,958,640
24 Signature Research	-	-	214,669	-	22,597	-	214,670	-	451,936	-	45,205	497,141	-	497,141
25 Research Funding	78,244	77,473	2,791,760	-	841,228	119,244	1,865,803	182,820	5,956,572	-	45,205	6,001,777	-	6,001,777
26 Institutes / Programs														
27 Campus Public Service Programs	237,124	-	1,001,203	-	839,424	105,740	889,149	1,628	3,074,268			3,074,268		3,074,268
28 Dispute Resolution					385,818		716,519		1,102,337			1,102,337		1,102,337
29 Natural Resource Institute			223,491						223,491			223,491		223,491
30 Oregon Solutions					1,264,105				1,264,105			1,264,105		1,264,105
31 Climate Center			175,184						175,184			175,184		175,184
32 Leadership Institute					72,929				72,929			72,929		72,929
33 Health Professions Programs	307,566	2,521,404	-	-	-	424,156	-	343,010	3,596,136			3,596,136		3,596,136
34 Rural Access	281,993								281,993			281,993		281,993
35 Vet. Med. Program			1,601,602						1,601,602			1,601,602		1,601,602
36 DPSST Debt Service								51,183	51,183			51,183		51,183
37 Veterinary Diagnostic Lab			364,646						364,646			364,646		364,646
38 AES									-			-	28,963,666	28,963,666
39 ES									-			-	21,161,731	21,161,731
40 FRL									-			-	3,155,898	3,155,898
41 Bldg. Maintenance / SWPs			1,988,288						1,988,288			1,988,288		1,988,288
42 IT Fifth Site/OCATE/Southwest Oregon/OWEN	125,595	-	2,480,744	-	649,299	-	450,525	-	3,706,163	-	-	3,706,163	-	3,706,163
43 Institutes / Programs Funding	952,278	2,521,404	7,835,158	-	3,211,575	529,896	2,056,193	395,821	17,502,325	-	-	17,502,325	53,281,295	70,783,620

OREGON UNIVERSITY SYSTEM
2009-2011 E&G RAM ALLOCATION

OUS - State General Fund
2009-10 General Fund Allocation by Campus

Appendix A
PROPOSED DRAFT - SUBMITTED FOR BOARD APPROVAL

	EOU	OIT	OSU	OSU-CC	PSU	SOU	UO	WOU	Total Campuses	Operations	Other	E & G	Statewides	OUS
44 Central Services														
45 Chancellor's Office Operations									-	6,456,411	427,674	6,884,085		6,884,085
46 Systemwide Expenses / Programs	103,498	103,242	1,295,524	-	623,890	259,848	1,154,003	199,643	3,739,648	-	2,412,981	6,152,629	-	6,152,629
47 Central Services Funding	103,498	103,242	1,295,524	-	623,890	259,848	1,154,003	199,643	3,739,648	6,456,411	2,840,655	13,036,714	-	13,036,714
48 Total Targeted Programs	6,755,841	10,730,349	22,039,082	3,736,427	8,553,431	4,525,638	6,385,224	4,201,505	66,927,497	6,456,411	5,076,986	78,460,894	53,281,295	131,742,189
49 Reserve											10,000,000	10,000,000		10,000,000
50 Tuition Buydown	37,129	88,357	627,846	8,500	624,624	130,017	613,533	169,994	2,300,000			2,300,000		2,300,000
51 Reapportionment	1,400,000	100,000	(430,000)	(30,000)	(1,140,000)	600,000	(1,800,000)	1,300,000	-			-		-
52 Enrollment/Targeted Programs/Other	16,474,510	18,802,775	91,330,032	4,507,780	66,169,927	16,740,058	62,212,724	18,222,331	294,460,137	6,456,411	15,076,986	315,993,534	53,281,295	369,274,829
53 Debt Service											31,455,022	31,455,022		31,455,022
54 Total Budget	16,474,510	18,802,775	91,330,032	4,507,780	66,169,927	16,740,058	62,212,724	18,222,331	294,460,137	6,456,411	46,532,008	347,448,556	53,281,295	400,729,851

Guiding Principles for the 2009-2011 Budget Allocation Process:

1. Compliance with the OUS Board's expectations and budget request justifications and progress toward Board's priorities;
2. Compliance with Legislative expectations and representations;
3. To the extent feasible, maintaining access to education for all qualified students;
4. Uses the Resource Allocation Model (RAM) to provide an equitable basis of distributing General Fund support among campuses;
5. Creation of incentives to serve added Oregon students;
6. Creation of incentives to improve retention, increase graduates, improve student success, and achieve other Board goals;
7. Striving to more evenly distribute enrollment throughout the System to address capacity issues;
8. Acknowledging campus differences while striving to maintain the financial integrity of all campuses within OUS;
9. Ensuring that no institution would have fewer nominal dollars from State General Funds and Other Funds Limited revenues in 2009-10 than it had in 2008-09 (Statewide Public Services at OSU excepted due to line-item appropriations); and
10. In determining the campus allocations, a reserve of \$20 million in State General Fund will be withheld in 2009-2011. Said reserve shall be used first to offset any additional cuts to the State's General Fund budget during the 2009-2011 biennia and second for incentives for retention, graduation, and as enrollment settle up.

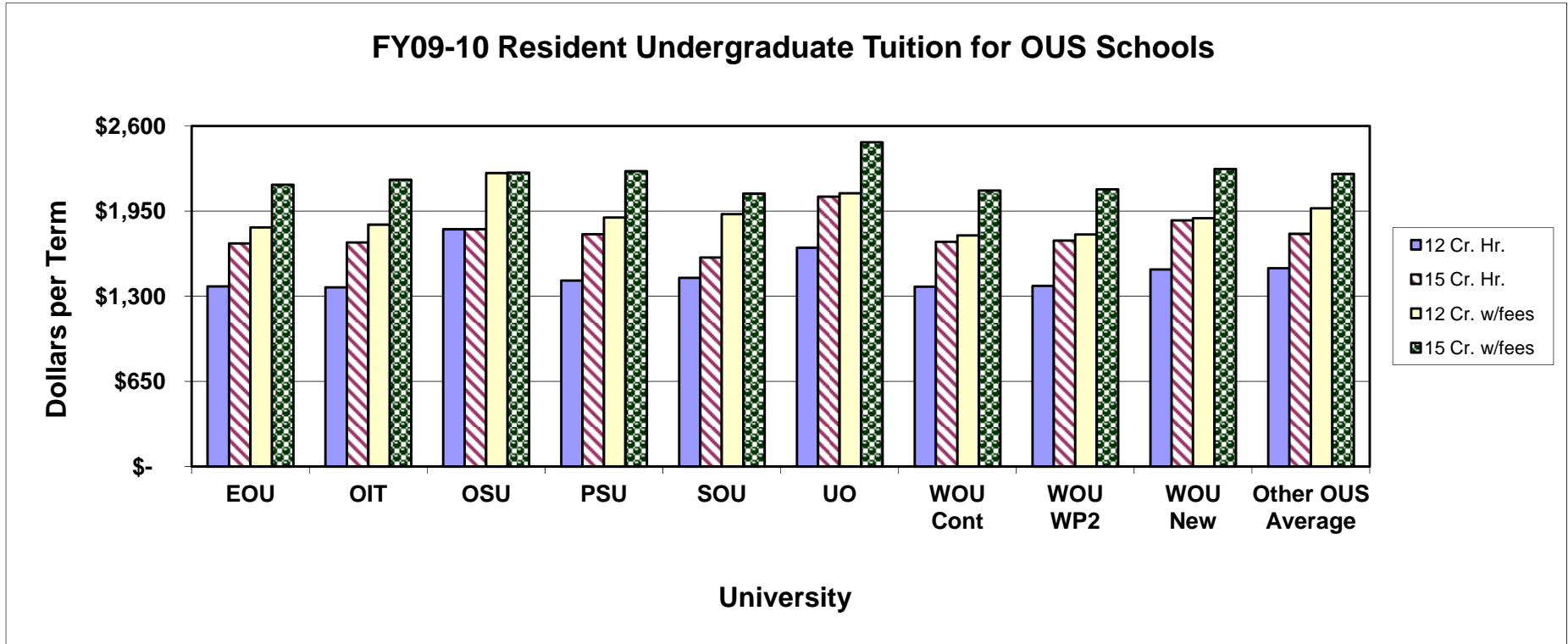
**WESTERN OREGON UNIVERSITY
FY2008-2009 EDUCATION AND GENERAL FUNDS
STATE FUNDING BASED ON RAM SUMMARY**

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 52% of the biennial appropriation will be allocated as depicted in the below table.

Summary of State Funding Based on RAM	
State General Fund	
<u>Cell Funding</u>	
Undergraduate Funding	\$ 11,063,343
Graduate Funding	1,487,489
Total Cell Funding	12,550,832
<u>Targeted Programs</u>	
Regional Support	
Retrenchment	218,983
Retention & Graduation	383,220
Underpinning	383,220
Small School Funding	
Small School Support Adjustment	1,997,877
Regional Access	102,586
Collaborative OUS Nursing Program	3,263
Engineering	
ETIC Allocation	334,072
Research	
4% of Sponsored Research	118,287
3%/2% of Faculty Salaries - Research	64,533
Institutes/Programs	
Campus Public Service Programs	1,628
Health Professions Programs (Nursing)	343,010
DPSST Debt Service	51,183
Central Services	
Systemwide Expenses/Programs	199,643
Other Miscellaneous Funding	
Tuition Buydown	169,994
Reapportionment	1,300,000
Total Targeted Programs	5,671,499
Total FY09 State General Operating Fund Appropriations	\$ 18,222,331
State share for compensation increases at 75% of calculated entitled funding	
Anticipated FY09 State Aid (Does not include any funds for potential enrollment settle-up)	\$ 18,222,331

FY09-10 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 \$11,715 for continuing students, \$1,725 for 2008 Western Promise, or \$1,880 for 2009 Western Promise students. The specific fees are the same for all classes: \$45 is a building fee, \$209 is the student voted incidental fee, and \$137 is for the Health Services fee. Complete tuition and fee schedules are on the following pages.

**Western Oregon University – Promise 2009
 Promise Academic Year Tuition and Required Fees – Per Term “BAS09”**

Credit Hours	Undergraduate Tuition Residents	FEES				Total Fees	Total Fees + Tuition Residents
		Tech-nology	Building	Incidental	Health Service		
1	130.00	0.00	23.00	70.00	(83.00)	93.00	223.00
2	255.00	0.00	25.00	70.00	(83.00)	95.00	350.00
3	380.00	0.00	27.00	70.00	(83.00)	97.00	477.00
4	505.00	0.00	29.00	105.00	(83.00)	134.00	639.00
5	630.00	0.00	31.00	105.00	(83.00)	136.00	766.00
6	755.00	0.00	33.00	105.00	137.00	275.00	1,030.00
7	880.00	0.00	35.00	157.00	137.00	329.00	1,209.00
8	1,005.00	0.00	37.00	157.00	137.00	331.00	1,336.00
9	1,130.00	0.00	39.00	157.00	137.00	333.00	1,463.00
10	1,255.00	0.00	41.00	157.00	137.00	335.00	1,590.00
11	1,380.00	0.00	43.00	157.00	137.00	337.00	1,717.00
12	1,505.00	0.00	45.00	209.00	137.00	391.00	1,896.00
13	1,630.00	0.00	45.00	209.00	137.00	391.00	2,021.00
14	1,755.00	0.00	45.00	209.00	137.00	391.00	2,146.00
15	1,880.00	0.00	45.00	209.00	137.00	391.00	2,271.00
16	2,005.00	0.00	45.00	209.00	137.00	391.00	2,396.00
17	2,130.00	0.00	45.00	209.00	137.00	391.00	2,521.00
18	2,255.00	0.00	45.00	209.00	137.00	391.00	2,646.00
<i>Each Add'l</i>							
<i>Credit Hour</i>	125.00						
Endnotes:							
\$54.00 of Health Service Fee is for Health Insurance, 6 or more credit hours.							
For credits 1-5, add \$83.00 if health service fee option is exercised.							
A \$171 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 – Promise 2008
 Promise Academic Year Tuition and Required Fees – Per Term “BAS08”**

Credit Hours	Undergraduate Tuition Residents					Health Service	Total Fees	Total Fees + Tuition Residents
		Technology	Building	Incidental				
1	115.00	0.00	23.00	70.00	(83.00)	93.00	208.00	
2	230.00	0.00	25.00	70.00	(83.00)	95.00	325.00	
3	345.00	0.00	27.00	70.00	(83.00)	97.00	442.00	
4	460.00	0.00	29.00	105.00	(83.00)	134.00	594.00	
5	575.00	0.00	31.00	105.00	(83.00)	136.00	711.00	
6	690.00	0.00	33.00	105.00	137.00	275.00	965.00	
7	805.00	0.00	35.00	157.00	137.00	329.00	1,134.00	
8	920.00	0.00	37.00	157.00	137.00	331.00	1,251.00	
9	1,035.00	0.00	39.00	157.00	137.00	333.00	1,368.00	
10	1,150.00	0.00	41.00	157.00	137.00	335.00	1,485.00	
11	1,265.00	0.00	43.00	157.00	137.00	337.00	1,602.00	
12	1,380.00	0.00	45.00	209.00	137.00	391.00	1,771.00	
13	1,495.00	0.00	45.00	209.00	137.00	391.00	1,886.00	
14	1,610.00	0.00	45.00	209.00	137.00	391.00	2,001.00	
15	1,725.00	0.00	45.00	209.00	137.00	391.00	2,116.00	
16	1,840.00	0.00	45.00	209.00	137.00	391.00	2,231.00	
17	1,955.00	0.00	45.00	209.00	137.00	391.00	2,346.00	
18	2,070.00	0.00	45.00	209.00	137.00	391.00	2,461.00	
<i>Each Add'l Credit Hour</i>								
		115.00						
Endnotes: \$54.00 of Health Service Fee is for Health Insurance, 6 or more credit hours. For credits 1-5, add \$83.00 if health service fee option is exercised. A \$171 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 – Promise 2007
2007 Promise Academic Year Tuition and Required Fees – Per Term “BAS07”

Credit Hours	Undergraduate					Total Fees	Total Fees + Tuition Residents
	Tuition Residents	Technology	Building	Incidental	Health Service		
1	105.00	21.00	23.00	70.00	(83.00)	114.00	219.00
2	210.00	26.00	25.00	70.00	(83.00)	121.00	331.00
3	315.00	31.00	27.00	70.00	(83.00)	128.00	443.00
4	420.00	36.00	29.00	105.00	(83.00)	170.00	590.00
5	525.00	41.00	31.00	105.00	(83.00)	177.00	702.00
6	630.00	46.00	33.00	105.00	137.00	321.00	951.00
7	735.00	51.00	35.00	157.00	137.00	380.00	1,115.00
8	840.00	56.00	37.00	157.00	137.00	387.00	1,227.00
9	945.00	61.00	39.00	157.00	137.00	394.00	1,339.00
10	1,050.00	66.00	41.00	157.00	137.00	401.00	1,451.00
11	1,155.00	71.00	43.00	157.00	137.00	408.00	1,563.00
12	1,260.00	76.00	45.00	209.00	137.00	467.00	1,727.00
13	1,365.00	76.00	45.00	209.00	137.00	467.00	1,832.00
14	1,470.00	76.00	45.00	209.00	137.00	467.00	1,937.00
15	1,575.00	76.00	45.00	209.00	137.00	467.00	2,042.00
16	1,680.00	76.00	45.00	209.00	137.00	467.00	2,147.00
17	1,785.00	76.00	45.00	209.00	137.00	467.00	2,252.00
18	1,890.00	76.00	45.00	209.00	137.00	467.00	2,357.00
<i>Each Add'l</i>							
<i>Credit Hour</i>	105.00						
Endnotes: \$54.00 of Health Service Fee is for Health Insurance, 6 or more credit hours. For credits 1-5, add \$83.00 if health service fee option is exercised. A \$171 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 – Non-Promise Students
2009-10 Academic Year Tuition and Required Fees – 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	119.00	371.00	23.00	70.00	(83.00)	93.00	212.00	464.00
2	233.00	742.00	25.00	70.00	(83.00)	95.00	328.00	837.00
3	347.00	1,113.00	27.00	70.00	(83.00)	97.00	444.00	1,210.00
4	461.00	1,484.00	29.00	105.00	(83.00)	134.00	595.00	1,618.00
5	575.00	1,855.00	31.00	105.00	(83.00)	136.00	711.00	1,991.00
6	689.00	2,226.00	33.00	105.00	137.00	275.00	964.00	2,501.00
7	803.00	2,597.00	35.00	157.00	137.00	329.00	1,132.00	2,926.00
8	917.00	2,968.00	37.00	157.00	137.00	331.00	1,248.00	3,299.00
9	1,031.00	3,339.00	39.00	157.00	137.00	333.00	1,364.00	3,672.00
10	1,145.00	3,710.00	41.00	157.00	137.00	335.00	1,480.00	4,045.00
11	1,259.00	4,081.00	43.00	157.00	137.00	337.00	1,596.00	4,418.00
12	1,373.00	4,452.00	45.00	209.00	137.00	391.00	1,764.00	4,843.00
13	1,487.00	4,823.00	45.00	209.00	137.00	391.00	1,878.00	5,214.00
14	1,601.00	5,194.00	45.00	209.00	137.00	391.00	1,992.00	5,585.00
15	1,715.00	5,565.00	45.00	209.00	137.00	391.00	2,106.00	5,956.00
16	1,829.00	5,936.00	45.00	209.00	137.00	391.00	2,220.00	6,327.00
17	1,943.00	6,307.00	45.00	209.00	137.00	391.00	2,334.00	6,698.00
18	2,057.00	6,678.00	45.00	209.00	137.00	391.00	2,448.00	7,069.00
<i>Each Add'l</i>								
<i>Credit Hour</i>	114.00	371.00						

Endnotes:

\$54.00 of Health Service Fee is for Health Insurance, 6 or more credit hours.

For credits 1-5, add \$83.00 if health service fee option is exercised.

A \$171 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.

Expenditures

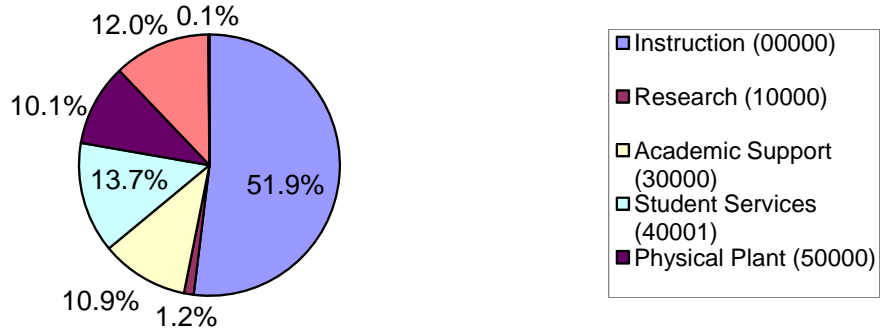
Western's E&G fund budgeted expenditures are \$48.4M for FY10. This level is approximately 2.5% above the FY09 initial budget. These increases are primarily due to higher personnel costs and increased programs supporting increased enrollment. Programmatically, Instruction comprises approximately half 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 FY10, salaries and benefits are estimated to be about 88 percent of the budget. The broad category of services & supplies is roughly 21 percent with the remainder being capital expenditures (primarily library collections and computer equipment) and internal reimbursements. 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.

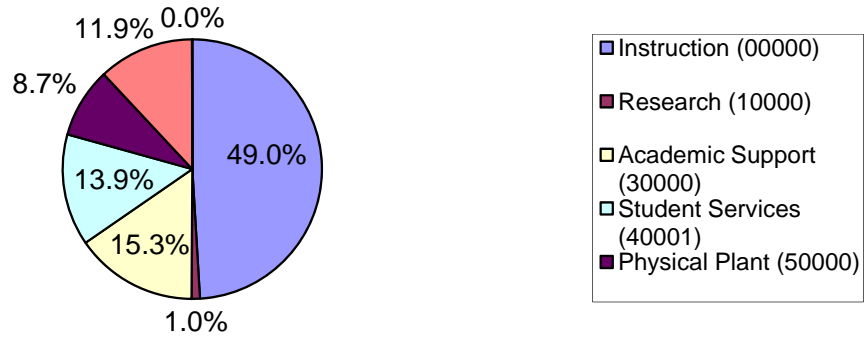
OUS also prescribes the BB-1 form for Universities to estimate the expenditure side of the equation. A modified version of the BB-1 with comparable data from other years can be found on page 22. As part of the budget development process, Western extends this form out to plan for future years under a 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**

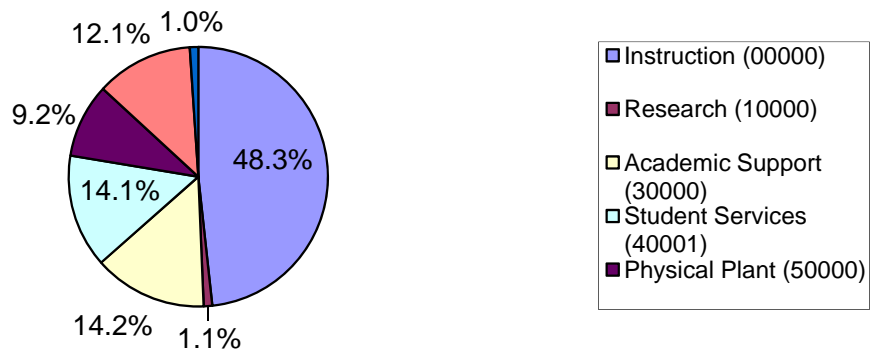
FY08 Budgeted Expenses = \$42.2M



FY09 Budgeted Expenses = \$47.3 M

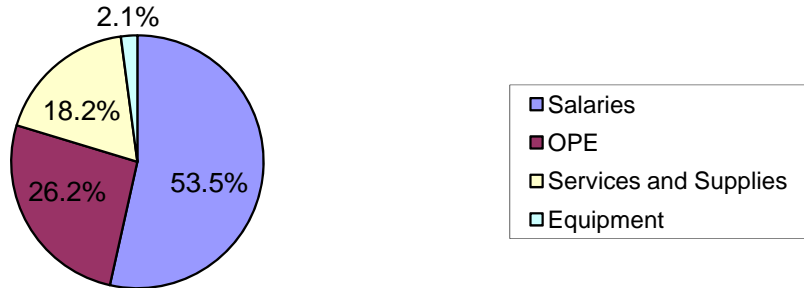


FY10 Budgeted Expenses = \$48.3M

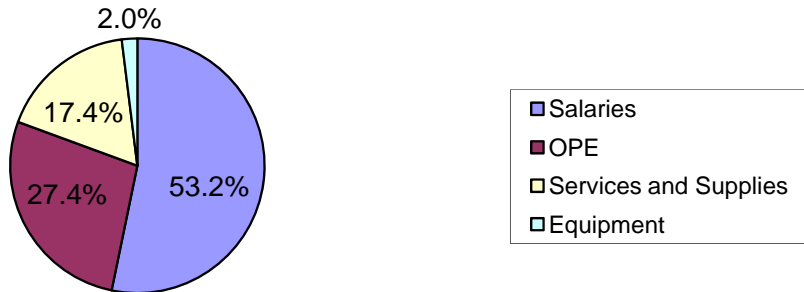


**WESTERN OREGON UNIVERSITY
 FY2007-2009 EDUCATION AND GENERAL FUNDS
 COMPARISON OF EXPENDITURES BY OBJECT**

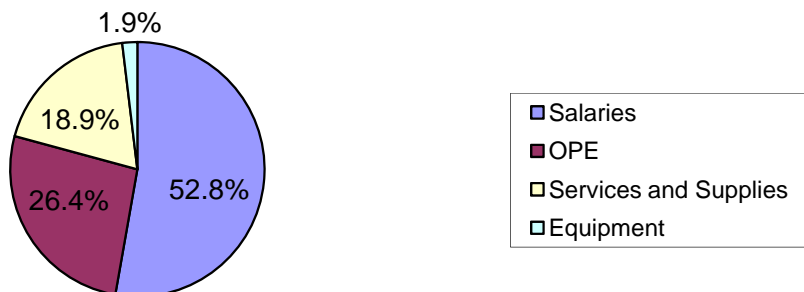
FY08 Budgeted (net) Expenses = \$42.2M



FY09 Budgeted (net) Expenses = \$47.3 M



FY10 Budgeted (net) Expenses = \$48.3M



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

	2007-08 Actual	2008-09 Actual	2009-10 Budgeted
	Total E & G Limited	Total E & G Limited	Total E & G Limited
Projected Expenditures:			
Personal Services			
Salaries and Pay			
(a) Unclassified Faculty Salaries	11,475,273	12,666,456	12,912,275
(b) Unclassified Non-teaching Salaries	5,407,109	6,463,796	6,708,662
(c) Classified Salaries	5,159,049	5,555,924	5,773,015
(d) Graduate Assistant Pay	63,045	105,943	109,685
Sub-total	22,104,476	24,792,119	25,503,637
(e) Other Unclassified Salaries	147,239	154,857	9,002,604
(f) Unclassified Pay	1,033,289	915,824	745,314
(g) Classified Pay -- Temporary Pay	195,705	281,715	45,762,695
(h) Classified Pay -- Overtime Pay	48,533	68,230	Inc.
(i) Classified Pay -- Pay Differentials	23,347	50,673	Inc.
(j) Other Classified Pay	87,093	66,487	Inc.
(k) Student Pay	987,925	1,032,669	410
Total Salaries and Pay	24,627,607	27,362,573	81,014,661
Unclassified Faculty OPE	4,840,263	5,530,932	Inc.
Unclassified Non-teaching OPE	Inc.	Inc.	Inc.
Classified Salaries OPE	1,444,222	1,558,445	Inc.
Graduate Assistant Pay OPE	378	979	Inc.
Unclassified Pay OPE	Inc.	Inc.	Inc.
Classified Temp Pay OPE	Inc.	Inc.	Inc.
Classified Pay OPE	Inc.	Inc.	Inc.
Student Pay OPE	26,835	29,462	Inc.
Health Benefits (Eligible head counts)	5,647,709	6,789,709	Inc.
Worker's Comp. & ERB			
(l) Graduate Assistant Fee Remissions	122,094	181,942	Inc.
Total OPE & Grad Asst Fee Remissions	\$ 12,081,501	14,091,468	13,992,855
Total Personal Services	\$ 36,776,615	41,521,633	95,007,516
Services and Supplies			
State (non-OUS) Assessments	421,719	425,571	460,695
(m) General Services and Supplies	1,860,059	4,760,945	1,971,305
Total Services and Supplies	2,281,778	5,186,516	2,432,000
(n) Total Capital Outlay	968,194	1,019,754	745,314
(o) Special Payments Transfer Out (Debt Reti)	256,644	938,231	85,000
Total Projected Expenditures	\$ 40,283,231	48,666,134	98,269,830
Sources of Fund:			
General Fund	19,113,045	19,128,435	14,000,000
Other Funds Limited - Revenue	25,328,721	28,408,733	28,358,700
Decrease (Increase) of Fund Balance	(1,872,489)	(215,686)	1,962,961
Total	42,569,277	47,321,483	44,321,661

**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	\$	14,200	plus	23.75% of wages to \$106,800 then 17.55% of remaining wages	
Total OPE Classified	\$	14,200	plus	23.75% 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)	8.5%

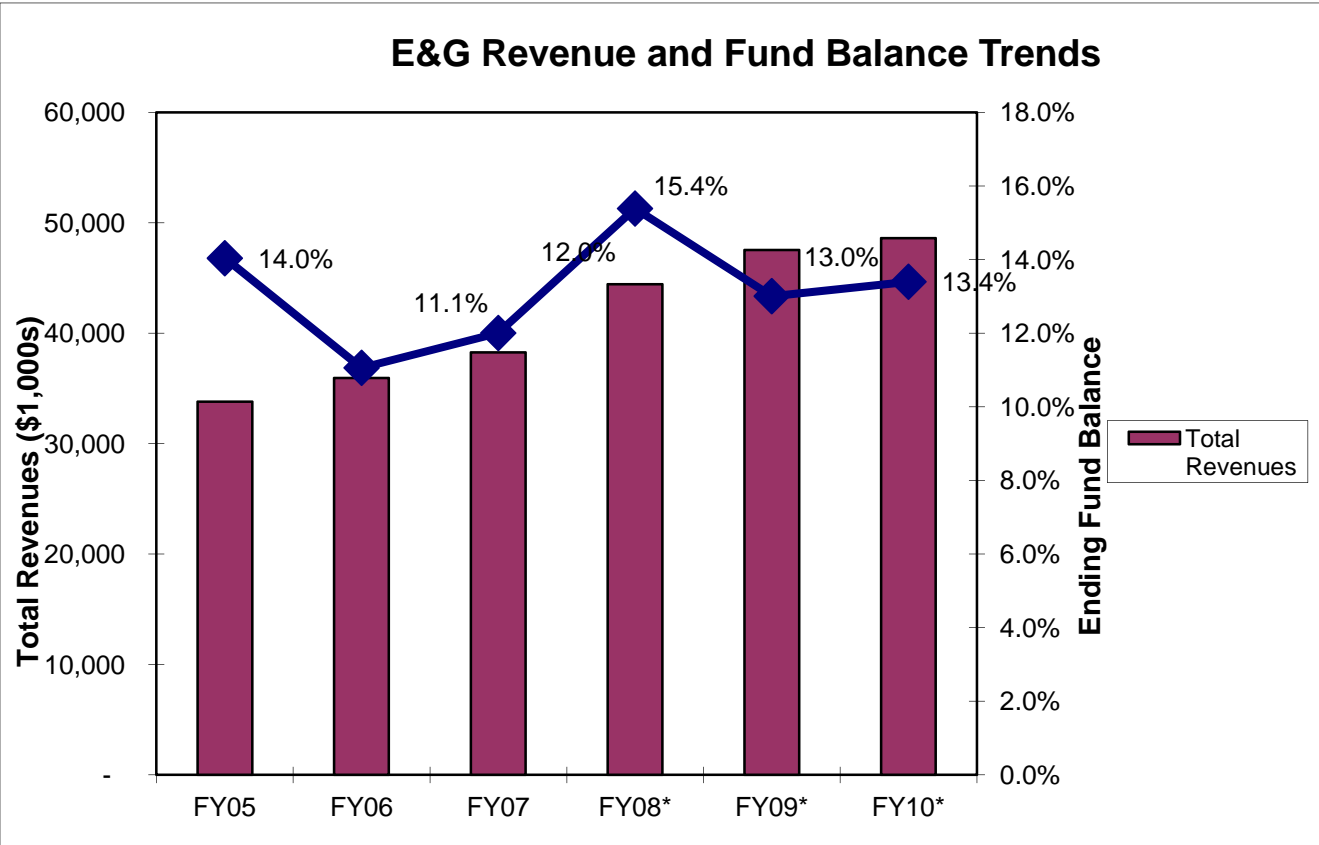
Individual Components of the estimated OPE include:	\$	1,125		\$	1,221
Health Insurance PEBB				\$1125 for five months (Latest payroll amount) and \$1,221 (+8.5%) for seven months per employee	
Workmen's Compensation				\$2.43 per month per employee	
Employee Relations Board				\$1.50 per month per SEIU employee	
Medicare		1.45%		Federal Law - All Wages	
Social Security		6.20%		2009 Federal Law for the first	\$ 106,800
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)		14.50%		Composite percentage based upon reasonable reduction from 07-09 rates	

Goals/Monitoring Efforts

Western's financial health is strong as we begin FY10, 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 FY09, our projected Education and General fund balance is at 13% of revenues which is within 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 2009-2010 year budget seeks to increase the percentage to 13.4% and we believe that with close monitoring of our financial status and periodic reallocation to our priorities, we can get back to 15% over the next couple of years. 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 FY09 Fourth Quarter Management Report and the May, 2009 Budget Status Report are on pages 27 and 28 respectively.



Fund balance is reflective as a percent of total revenues. FY05 through FY09 amounts are actual, FY10 is projected based on the FY10 budget.

WESTERN OREGON UNIVERSITY (in thousands except enrollment)	Year-to-Date				Budget		Projections				Notes
	YTD Actual	YTD as a % of Projected	Prior YTD as % of PY Actual	% chg Current/Prior YTD	Prior Yr. Actual	Adjusted Budget	Projected 6/30/2010	Variance from Adj. Budget	Chg since Prior Report	% chg Projection to PY Actual	
EDUCATION & GENERAL - LIMITED											
State General Fund	5,633	34%	43%	-18%	15,834	16,480	16,480	0	0	4%	
Recovery Act Fund	0	0%	0%	n/a	3,294	1,835	1,835	0	0	-44%	
Tuition & Resource Fees, net of Remissions	10,757	39%	37%	14%	25,471	27,505	27,505	0	0	8%	1
Other	810	35%	23%	18%	2,938	2,340	2,340	0	0	-20%	2
Transfers In	0				35	0	0	0	0	-100%	
Total Revenues & Transfers In	17,200	36%	36%	1%	47,572	48,160	48,160	0	0	1%	
Personnel Services	(6,612)	16%	15%	7%	(41,522)	(42,650)	(42,650)	0	0	3%	3
Supplies & Services	(969)	22%	29%	-29%	(4,761)	(4,499)	(4,499)	0	0	-6%	4
Capital Outlay	(42)	6%	89%	-95%	(1,020)	(732)	(732)	0	0	-28%	5
Transfers Out	0				(938)	0	0	0	0	-100%	
Total Expenditures & Transfers Out	(7,623)	16%	18%	-10%	(48,241)	(47,881)	(47,881)	0	0	-1%	
Net from Operations and Transfers	9,577				(669)	279	279	0	0		
Fund Additions/Deductions	0				0	0	0	0	0		
Change in Fund Balance	9,577				(669)	279	279	0	0	-142%	
Beginning Fund Balance	6,181				6,850	6,181	6,181	0	0		
Ending Fund Balance	15,758				6,181	6,460	6,460	0	0	5%	
% Operating Revenues					13.0%	13.4%	13.4%			3%	
Student FTE Enrollment		0%	6%	-100%	4,571	4,796	4,796	0	0	5%	
AUXILIARY ENTERPRISES											
Total Revenues	3,705	19%	18%	12%	18,764	19,174	19,174	0	0	2%	
Expenditures & Net Transfers (Excl. Depr. Exp.)	(3,272)	17%	15%	14%	(19,079)	(19,650)	(19,650)	0	0	3%	6
Net from Operations	433				(315)	(476)	(476)	0	0		
Additions/Deductions to Unrestricted Net Assets	(10)				138	0	0	0	0		
Change in Unrestricted Net Assets	423				(177)	(476)	(476)	0	0	169%	
Beginning Unrestricted Net Assets	4,969				5,146	4,969	4,969	0	0		
Ending Unrestricted Net Assets	5,392				4,969	4,493	4,493	0	0	-10%	
DESIGNATED OPERATIONS, SERVICE DEPARTMENTS, CLEARING FUNDS											
Total Revenues	693	22%	17%	35%	3,018	3,091	3,091	0	0	2%	7
Expenditures & Net Transfers	(872)	29%	25%	24%	(2,867)	(2,995)	(2,995)	0	0	4%	7
Net from Operations and Transfers	(179)				151	96	96	0	0		
Fund Additions/Deductions	(50)				(163)	0	0	0	0		
Change in Fund Balance	(229)				(12)	96	96	0	0	-900%	
Beginning Fund Balance	1,221				1,233	1,221	1,221	0	0		
Ending Fund Balance	992				1,221	1,317	1,317	0	0	8%	

NOTES AND ASSUMPTIONS:

- 1 Projection based on 5% enrollment growth, approved tuition rates, continuation of WOU "Promise" and increased need based remission levels. YTD actual reflects stronger retention than plan.
- 2 Interest income charged to student accounts is up; this will be partially offset at year-end for increased reserves for uncollectible accounts, increasing S&S expenses. In addition, conference fees and authorized course fees are ahead of prior year actual.
- 3 Projection includes reductions for pension rates, offset by increases for medical benefit costs, new faculty positions and several positions in support of students. Prior year includes savings from vacancies.
- 4 S&S has been reduced due to cost reduction goals - primarily from credit card service charge elimination and reductions in the physical plant and university computing areas.
- 5 Capital outlay has been reduced for cost reduction purposes and spending rate has been slow.
- 6 Expenditures include debt service on bonds for new live/learn residences.
- 7 Revenues and expenses are both ahead of prior year but in line with full year projections.

**WESTERN OREGON UNIVERSITY
FY2009-2010 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	0000 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
PRESIDENT'S EXPENSE BUDGET																	
PRE907	101100	001001	61050	Office of the President		374,364			1,200		133,191	50,000			558,755	3.50	
UNIVERSITY-WIDE EXPENSE BUDGETS																	
PRE909	101200	001001	61100	Faculty Senate		-						4,952			4,952		
PRE920	101300	008004	01000	Endowment - Pastega	1,374	-						3,000			3,000		
PRE912	101900	001001	61200	Commencement	1,600	-			1,000		30	20,000			21,030		
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		1,097,144	56,760		5,105	31,818	572,942	80,000		(285,000)	1,558,769	26.31	1.50
ATH902	103403	001001	46000	Equipment Room Operations			26,640	1,659	4,520		17,445	6,710			56,974		0.75
ATH903	103404	001001	46000	Sports Information	2,000	34,008		8,600	6,000		24,177	45,000			117,785	1.00	
TOTAL PRESIDENT & UNIVERSITY-WIDE					4,974	1,505,516	83,400	10,259	17,825	31,818	747,785	306,662	-	(285,000)	2,418,265	30.81	2.25
ACADEMIC AFFAIRS EXPENSE BUDGETS																	
PRO902	201100	001001	61050	VP for Academic Affairs		211,512	31,030	50	8,610		97,002	32,601			380,805	2.00	1.00
PRO977	201255	001001	15001	Undergrad Research		-						8,000			8,000		
PRO978	201270	001001	30600	Inst. Research/Sponsored Projects		95,891	47,064		3,065		65,285	13,800			225,105	1.20	1.00
PRO918	201700	001001	30899	Special Projects		-						5,000			5,000		
PRO921	201900	001001	30600	Instructional Development		75,047					48,781	200,000			323,828	2.18	
PRO923	202200	001001	09900	Faculty Diversity Initiatives		20,000					4,750	25,100			49,850	-	
PRO924	202300	001001	40400	Catalog Production		-						17,143			17,143		
PRO927	202600	008001	01000	Endowment - Business	11,032	17,604					4,181				21,785		
PRO958	202620	008002	01000	Endowment - Gentle	3,009	58,800					33,845	5,859			98,504	1.40	
CTL901	208410	001001	01000	Course Fees for Technology Resource	1,250	-						1,250			1,250		
CTL902	202930	001001	30899	Center for Teaching/Learning		146,892			10,000		77,788	10,700			245,380	3.00	
WRC901	202936	001001	01000	Writing Center		126,210			35,000		73,626	10,000			244,836	3.00	
SAB901	202941	001001	01000	Study Abroad and Exchange	15,000	76,692	19,500		8,000		44,229	18,500			166,921	1.00	0.50
ISS901	204900	001001	30600	International Students and Scholars	6,000	225,876		200	4,430		124,820	15,604			370,930	5.00	
REG901	208310	001001	40400	Registrar	60,000	115,668	231,852	3,100	10,000		204,162	55,825			620,607	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		499,973	295,416	250	161,145		447,515	127,083			1,531,382	7.75	10.00
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	428,340	135,720	1,698	25,250		326,263	105,210			1,022,481	9.50	5.00
ADM911	208582	001001	40400	Matriculation Programs	201,000	-			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		221,076	139,032	6,000	2,440		214,603	60,000			643,151	5.00	4.00
GRA901	208810	001001	30600	Graduate Studies		131,808	56,405	800	4,000		94,540	10,322			297,875	2.00	1.49
AAD901	208820	001001	40200	Academic Advising		162,516	19,500	800	15,000		107,741	15,000			320,557	4.00	0.50
LCT901	208830	001001	40899	Learning Center		40,260			14,000		24,182	2,000			80,442	1.00	
TOTAL ACADEMIC ADMINISTRATIVE UNITS					484,713	2,654,165	975,519	13,198	329,940	-	1,994,243	1,048,827	497,152	-	7,513,044	50.03	29.99

**WESTERN OREGON UNIVERSITY
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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/Tmfrcs	TOTAL EXP	UNCL FTE	CLASS FTE
COLLEGE OF LIBERAL ARTS & SCIENCES EXPENSE BUDGETS																	
DLA904	204110	001001	30600	Dean of Liberal Arts & Sciences		159,516			3,000	24,250	66,054	(299)			252,521	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	54,960		30,000		142,958	25,000			432,918	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	65,000	89,976	35,520				56,912	7,500			189,908	2.00	1.00
NUR901	204174	001001	01000	Nursing		174,282	32,472				105,958	56,810			369,522	3.55	
BUS902	204200	001001	01000	Business & Economics Division		443,264	39,000		1,624		211,151	17,718			712,757	5.80	1.00
CSD902	204300	001001	01000	Computer Science Division		398,196	39,000		530		189,054	11,898			638,678	5.00	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.		1,487,287	42,983		24,460		746,422	51,056			2,352,208	27.00	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		1,610,420	32,472		651		793,265	42,000		(8,000)	2,470,808	27.38	1.00
HUM906	204510	001001	01000	Humanities Fees	12,000	-					-	12,000			12,000		
NSM902	204600	001001	01000	Natural Science/Math Division		1,172,718	151,488		3,205		660,376	57,314			2,045,101	20.35	4.00
NSM922	204610	001001	01000	Natural Science Fees	145,000	-					-	145,000			145,000		
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	528,685	33,936				261,427	16,955			841,003	8.00	1.00
SOC902	204700	001001	01000	Social Sciences Division		1,574,137	39,000		1,500		766,342	32,500		(8,000)	2,405,479	25.98	1.00
COR901	204800	001001	01000	Corrections Program							-	1,240			1,240		
TOTAL LIBERAL ARTS & SCIENCES					337,653	9,444,481	500,831	1,400	95,838	24,250	5,051,945	658,291	-	(16,000)	16,137,125	192.40	13.00
COLLEGE OF EDUCATION EXPENSE BUDGETS																	
DOE905	206160	001001	30600	Dean of Education Operations		202,836	69,708		1,460		134,969	7,745			416,718	3.00	2.00
DOE901	206110	001001	01000	Teacher Education Division		961,069	78,452	2,073	2,250		539,189	42,705			1,625,738	18.55	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		6,885			1,083		4,509	32,968			45,445	0.20	
DOE908	206130	001001	01000	Off Campus Adv St.	72,000	126,864	33,936		750		95,014	104,583			361,147	3.00	1.00
DOE964	206141	001001	01000	COE Accreditation		-						16,200			16,200		
DOE926	206170	001001	01000	Suppl Instruction for Coll. of Educ.		1,061,552				48,617	569,707	9,220			1,689,096	34.73	
HPE903	206310	001001	01000	Health/Physical Educ. Division		447,052	17,760		750		232,896	20,999			719,457	8.13	0.50
HPE910	206310	001001	01000	Health/Physical Educ. Fees	33,079	-						33,079			33,079		
HPE909	206320	001001	30899	HPE Equipment Operations		-	8,880		1,219		5,696	6,210			22,005		0.25
SPE902	206510	001001	01000	Special Education Division		576,915	46,044	5,200	750		306,642	24,275			959,826	9.60	2.00
TOTAL EDUCATION					105,079	3,383,173	254,780	7,273	8,262	48,617	1,888,622	338,484	-	-	5,929,211	77.21	7.75

**WESTERN OREGON UNIVERSITY
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INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	0000 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/Tmftrs	TOTAL EXP	UNCL FTE	CLASS FTE
DIVISION OF EXTENDED PROGRAMMING EXPENSE BUDGETS																	
DEP701	208111	001001	07000	Program Admin/Develop	300,000	193,275	57,096	2,000	6,000		138,799	52,585			449,755	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					12,770	2,500			40,158	0.72	
DEP742	208142	001001	07000	Reg. Courses/Workshops	220,000	120,000			2,000		48,815	3,000			173,815	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					2,998	500			9,498	0.17	
DEP750	208150	001001	07000	CREADE	80,000	40,000					21,494	1,000			62,494	1.16	
DEP751	208151	001001	07000	Math Program	83,000	40,000			2,259		23,822	1,000		(25,000)	42,081	1.16	
DEP752	208152	001001	07000	Five M Courses	27,241	5,992					3,677	1,000			10,669	0.18	
DEP753	208153	001001	07000	Transistion to Teaching	25,500	5,000					2,798	1,500			9,298	0.15	
DEP754	208154	001001	07000	Criminal Justice	200,000	95,000					52,755	25,000			172,755	2.76	
TOTAL DEP/SUMMER					1,242,741	550,155	57,096	2,000	10,259	-	311,928	96,085	-	(25,000)	1,002,523	14.12	1.80
TEACHING RESEARCH INSTITUTE EXPENSE BUDGETS																	
TRD901	208210	001500	15500	Administrative Services		93,028					41,535	4,650			139,213	1.35	
TRD905	208220	001500	15500	Support Services	288,889	177,660					87,231	75,823			340,714	3.53	
TRD906	208230	001500	15500	Staff Development		-						14,444			14,444		
TRD907	208240	001500	15500	Grants Services		5,280					1,965	11,018			18,263	0.05	
TOTAL TEACHING RESEARCH INSTITUTE					288,889	275,968	-	-	-	-	130,731	105,935	-	-	512,634	4.93	-

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FINANCE & ADMINISTRATION EXPENSE BUDGETS																	
VPF901	301000	001001	61050	VP Finance & Administration		158,004					48,254	8,000			214,258	1.00	
BAO901	303100	001001	61050	Business Office	3,300	241,514	377,148	4,368	11,911		335,565	125,242		(26,000)	1,069,748	4.00	9.20
BAO911	303200	001001	80500	Perkins Loan Recovery	25,906	-	16,344				9,562				25,906		0.40
BAO914	303500	001001	61010	Records Retention		-					-	1,500			1,500		
BAO928	303510	001001	61050	Mailroom		-	41,040	230	17,138		27,349	10,729			96,486		1.20
BAO916	303700	001001	61200	Bus. Services & Financial Aid Admin.		-					-	2,000			2,000		
BAO923	303900	001001	61200	Bank Card Service Fees		-					-	35,000			35,000		
BUD901	304000	001001	61050	Budget/Payroll Office		124,286	104,148	10,000			121,576	11,500			371,510	1.85	2.75
PPO901	306110	001001	50002	Physical Plant Administration	5,920	126,524	14,340				68,937	10,000			219,801	2.00	0.50
PPO908	306131	001001	52500	Bldg. Maint/Oper.	3,600	109,976	664,032	45,000	121,000		453,257	300,000		(500,000)	1,193,265	2.00	16.00
PPO910	306132	001001	51000	Heating & Ventilation Services	150	-	76,092	5,000	11,520		47,819	58,000		(90,000)	108,431		2.00
PPO912	306134	001001	50500	Custodial Services	1,000	77,508	757,884	25,000	37,620		658,948	187,950		(625,000)	1,119,910	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		-					-	20,000		(5,000)	15,000		
PPO917	306150	001001	50002	Physical Plant Stores		-	82,188				47,921	1,000		(20,000)	111,109		2.00
PPO919	306165	001001	51500	Recycling Operations	1,500	-						22,600		(1,452)	21,148		
PPO920	306160	001001	52000	Campus Grounds Maint.	6,550	46,508	223,452	8,000	29,000		180,169	115,000		(120,000)	482,129	1.00	7.00
PPO922	306170	001001	61010	Admin. & Facilities Planning Dept.		-	101,544				52,518	500		(150,000)	4,562		2.00
PPO924	306180	001001	50002	Accounting		-	59,292				35,383	500			95,175		1.50
PPU901	306310	001001	51000	Light & Power Utilities		-					-	680,000		(230,000)	450,000		
PPU902	306320	001001	51000	Water Utilities		-					-	105,000		(11,000)	94,000		
PPU903	306330	001001	51000	Gasoline Utilities		-					-	32,000		(6,000)	26,000		
PPU904	306340	001001	51000	Heating - Oil Purchase		-					-	10,000			10,000		
PPU905	306350	001001	51000	Heating - Gas Purchase		-					-	650,000		(360,000)	290,000		
PPF908	306430	004004	93000	EMC System	25,000	-					-	25,000		-	25,000		
HRO907	307011	001001	61050	Human Resources Office		139,512	102,921	7,000			133,530	24,850			407,813	2.00	3.25
HRO909	307013	001001	61050	Employee Search Fund		-					-	66,500			66,500		
HRO910	307014	001001	61050	Support ADA/WC Equip		-					-	4,000			4,000		
HRO911	307015	001001	61050	Staff Development		-					-	25,000			25,000		
UCS901	309000	001001	30899	Computing Services (Admin)	5,100	213,624	622,476	6,500	85,915		423,421	248,000	30,000	(233,500)	1,396,436	3.00	12.50
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	300,000	-	90,984	1,000	94,000		53,029	700,000	68,162		1,007,175		2.00
PSS917	309110	001001	61050	Campus Safety & Security	1,600	78,000	223,879	36,500	13,500		195,136	24,975		(203,000)	368,990	1.50	6.65
PSS915	309111	001001	61050	Risk Management		16,500	17,760	300	1,500		18,892	12,530			67,482	0.25	0.50
TOTAL FINANCE/ADMIN					379,626	1,331,956	3,575,524	148,898	423,104	-	2,911,266	5,147,764	98,162	(4,101,558)	9,535,116	20.60	99.45

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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
STUDENT AFFAIRS EXPENSE BUDGETS																	
DOS901	400500	001001	40002	VP for Student Affairs	4,000	175,524	27,195		15,300		96,001	40,000			354,020	2.50	0.88
DOS952	400605	001001	01000	Pool Operations		32,508					21,921	-			54,429	1.00	
DOS906	401000	001001	40200	Service Learning & Career Dev.	5,000	44,253	17,760		4,382		32,611	43,300			142,306	0.75	0.50
DOS948	401010	001001	40200	Upward Bound		6,502	-		-		4,385	1,500			12,387	0.20	
DOS950	401020	001001	40600	Job Location/Development		5,900	7,104				7,350	77			20,431	0.10	0.20
DOS949	402000	001001	40899	Student Enrichment Program		38,954	2,474				28,300	26,325			96,053	1.20	0.10
DOS911	403000	001001	40899	Office of Disability Services		182,712	39,000	128,000	5,000		163,609	52,135		(27,728)	542,728	5.00	1.00
SLA937	406160	001001	45701	New Student Week	84,000	-			8,205		247	39,548			48,000		
WUC907	406330	001001	40800	Student ID Cards	5,000	-			1,154		35	4,080			5,269		
MSS901	408200	001001	40400	Multicultural Student Services		78,360	27,516	250	2,166		67,862	15,192			191,346	2.00	1.00
TOTAL STUDENT AFFAIRS					98,000	564,713	121,049	128,250	36,207	-	422,321	222,157	-	(27,728)	1,466,969	12.75	3.68
UNIVERSITY ADVANCEMENT EXPENSE BUDGETS																	
DIA907	501000	001001	61050	University Advancement Operations		367,392	121,584	500	24,235		243,647	36,699		(90,329)	703,728	6.00	3.00
DIA950	501010	001001	61050	Planned Giving		-						-			-		
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		39,828	83,232	5,000	17,960		70,528	18,000			234,548	1.00	1.80
DIA915	502000	001001	30200	Jensen Museum		27,035			1,330		15,407	3,722		(21,882)	25,612	0.50	
DIA922	504000	001001	61050	Alumni Relations/OHP		-						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	-					-	52,468			52,468		
TOTAL UNIV ADVANCEMENT					3,642	438,765	204,816	5,500	43,525	5,000	338,744	202,889	-	(112,211)	1,127,028	7.58	4.80

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FY2009-2010 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
GENERAL INSTITUTIONAL EXPENSE BUDGETS																	
GFA947	901300	001005	01000	OUS Supple Tuition Remission	(334,127)	-					-				-		
GEN941	916100	001001	61010	Assessments from State Gov't		-					-	460,695			460,695		
GEN943	917100	001001	80700	Misc. Sales/Service	500	-								(100,000)	(100,000)		
GEN863	917100	010003	80400	Summer Session Tuition	1,253,738												
GEN944	917200	001001	80600	Tuition	25,803,255	-					-						
GEN945	917200	001001	80600	Fee Remissions	(1,965,873)	-					-						
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		-					195,270				195,270		
GEN846	918470	001001	80500	Vacancy/Turnover Pool	-	-	-										
GEN819	999996	001001	61010	General Institution	830,000	-					-	306,048	150,000		456,048		
GEN812	999997	001001	45501	University Center Support		-					-	108,767			108,767		
GEN984	999998	001001	45501	State Appropriations	14,000,000	-					-						
TOTAL GENERAL INSTITUTIONAL					40,077,493	-	-	-	-	-	195,270	875,510	150,000	(1,100,000)	120,780	-	-
GENERAL FUND TOTALS					43,022,810	20,148,892	5,773,015	316,778	964,960	109,685	13,992,855	9,002,604	745,314	(5,667,497)	45,762,695	410.42	162.72

**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	8,250		3,552				7,774	48,120	2,500		7,020			77,216
DEP 986	208111	050308	20002	DEP TRAFFIC SAFETY ED.	212,252	34,521	55,500					29,949	71,484			20,255			211,709
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 COMMUNI	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		67,878	145,000			40,238		125,000	506,391
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 INTL 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	8,250		3,552				7,774	68,120			8,770			96,466
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			89,916	360	9,000		52,939	155,407				52,667		360,289
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				5,176		50,400
UCS 907	309006	090022	99100	TELECOMMUNICATIONS	1,134,816			146,952	4,000	2,000		78,362	665,175			145,000		1,041,489	
UCS 904	208735	090032	99100	COMPUTER MAINTENANCE	70,000			26,820		6,240		13,658	18,000						64,718
TRD 914	208250	090500	15500	TR CLERICAL SUPPORT	15,000								15,000						15,000
TOTAL DESIGNATED AND SERVICE DEPT. FUNDS					3,109,253	183,366	69,250	270,792	4,360	46,420	269,660	1,632,312	9,000	-	96,320	206,768	126,991	2,915,239	

**WESTERN OREGON UNIVERSITY
FY2009-2010 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	313,500	4,000	62,076	1,795	167,675	239,322		2,405,444	20,000				1,430,440	4,644,252
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	146,460		373,704	18,520	327,390	353,347		871,163		1,089,595			174,835	3,355,014
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			128,628	1,175	134,200	92,954		156,451		316,840				830,248
SLA 907	406110	110031	45701	SUMMER SESSION EDUCATIONAL ACTIVITY	-	5,450							3,662					(11,227)	2,285
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			18,000					11,375	1,600				(18,000)	(35,739)	(22,764)
SLA 915	406110	110060	45701	STUDENT ACTIVITIES-ACADEMIC YEAR	970	69,250		28,591		4,423	61,688		39,135					(197,455)	5,632
SLA 936	406180	110070	45701	FOCUS ON LEADERSHIP	3,000								5,000					(1,400)	3,600
DOS923	403000	110090	45701	DISABILITY SERVICES INTERPRETERS									43,000					(43,000)	-
WUC 902	406370	110100	45501	OFFICE OF STUDENT LIFE	287,203	133,752		170,432	1,638	107,243	201,875		371,746					(683,197)	303,489
ASW 903	407010	110120	45701	STUDENT ADMIN				28,680		62,992		22,843	1,888						116,403
ASW 926	407015	110120	45701	ASW EXECUTIVE EXPENSE									13,050						13,050
ASW 904	407020	110120	45701	ASSOC. STUDENTS OF WOU (PARENT ACCT)									-					(271,257)	(271,257)
ASW 937	407025	110120	45701	ASW INTER-GOV RELA									1,000						1,000
ASW 907	407030	110120	45701	PROGRAMMING BOARD									30,000						30,000
ASW 909	407050	110120	45701	ASWOU COMMUNICATIONS									5,900						5,900
ASW 929	407060	110120	45701	ASWOU OSA									18,407						18,407
ASW 913	407070	110120	45701	ASW SPECIAL PROJECTS									-						-
ASW 914	407080	110120	45701	BIG BROTHER/SISTER									-						-
ASW 915	407090	110120	45701	MODEL UNITED NATIONS									17,464						17,464
ASW 923	407170	110120	45701	CEVA (EAG)									6,375						6,375
ASW 934	407180	110120	45701	NATURAL SCIENCE (EAG)									7,861						7,861
ASW 938	407190	110120	45701	PHILOSOPHICAL DISCUSS									-						-
ASW 910	407200	110120	45701	BOOK EXCHANGE						4,000		166	1,794						5,960
ASW 942	407210	110120	45701	ASWOU ELECTIONS									700						700
ASW 943	407220	110120	45701	ASW DIVERSITY PROGRAM									1,200						1,200
ASW 945	407230	110120	45701	GERMAN CLUB									-						-
ASW 949	407240	110120	45701	ABBYS HOUSE						1,099		46	2,723						3,868
ASW 956	407250	110120	45701	STONEWALL CENTER									1,000						1,000
ASW 925	407401	110120	45701	CLUBS & ORGANIZATIONS									6,824						6,824
ASW 936	407403	110120	45701	MULTICLTRL STUDENTS									18,467						18,467
ASW 941	407404	110120	45701	SAGE (EAG)									3,259						3,259
ASW 944	407405	110120	45701	ASWOU INTER'L STU ORG									7,127						7,127
ASW 946	407405	110120	45701	WATER POLO									6,564						6,564
ASW 947	407405	110120	45701	BUS & ECONOMICS									3,110						3,110
ASW 948	407405	110120	45701	M.E. CH. A.									9,145						9,145
ASW 951	407410	110120	45701	TRIANGLE ALLIANCE									1,875						1,875
ASW 952	407411	110120	45701	SIGMA TAU DELTA									255						255
ASW 953	407412	110120	45701	CLUBED									1,375						1,375
ASW 954	407413	110120	45701	PHI ALPHA DELTA									1,175						1,175
ASW 959	407415	110120	45701	MITU									400						400
DOS945	400600	110130	45701	CAMPUS RECREATION	9,000	39,979		4,884		45,529	25,271		24,600					(149,934)	(9,671)
DOS956	400600	110135	45701	CAMPUS RECREATION - SUMMER	-	8,189		977		2,273	5,054		2,951					(22,482)	(3,038)
DOS951	400605	110140	45701	CAMPUS POOL	55,000		3,000			33,000	1,920		7,175					5,000	50,095

**WESTERN OREGON UNIVERSITY
FY2009-2010 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	
CAD932	204481	110310	45701	CREAT. ARTS - CHORAL ORG	-		250			450		55		18,659					(180,630)	(161,216)	
CAD933	204481	110311	45701	CREAT. ARTS - JAZZ BANDS	750									9,315					-	9,315	
CAD934	204481	110312	45701	CREAT. ARTS - VOCAL JAZZ	3,000									7,556					-	7,556	
CAD935	204481	110313	45701	CREAT. ARTS - GUEST ARTISTS	505		2,000			300		432		12,827					-	15,559	
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					-	32,078	
CAD938	204483	110316	45701	CREAT. ARTS - THEATRE	20,000				6,500	18,104		1,015		51,030					-	76,649	
CAD939	204483	110317	45701	CREAT. ARTS - SUM THEATRE	1,133	5,965			650	3,567		1,000		10,971					(24,683)	(2,530)	
CAD931	204481	110318	45701	CREAT. ARTS - BROADWAY OPERA	3,000					193		8		5,941					-	6,142	
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					-	15,919	
ADI310	103432	120013	46000	CHEERLEADING								-		4,216						4,216	
ADI811	103422	120014	46000	FOOTBALL								-		174,190						174,190	
ADI812	103428	120014	46000	BASEBALL								-		56,620						56,620	
ADI813	103427	120014	46000	SOFTBALL								-		56,620						56,620	
ADI816	103426	120014	46000	Wms BASKETBALL								-		56,620						56,620	
ADI817	103425	120014	46000	Mens BASKETBALL								-		56,620						56,620	
ADI818	103423	120014	46000	VOLLEYBALL								-		56,620						56,620	
ADI819	103433	120014	46000	WOMEN'S SOCCER								-		57,670						57,670	
ADI821	103429	120014	46000	INDOOR TRACK								-		19,990						19,990	
ADI822	103431	120014	46000	OUTDOOR TRACK								-		37,647						37,647	
ADI823	103424	120014	46000	CROSS COUNTRY								-		21,535						21,535	
ADI611	103422	120015	46000	FOOTBALL-INS DED								-		6,000						6,000	
ADI612	103428	120015	46000	BASEBALL-INS DED								-		600						600	
ADI613	103427	120015	46000	SOFTBALL-INS DED								-		600						600	
ADI616	103426	120015	46000	WMNS BKTBALL-INS DED								-		600						600	
ADI617	103425	120015	46000	MENS BKTBALL-INS DED								-		600						600	
ADI618	103423	120015	46000	VOLLEYBALL-INS DED								-		600						600	
ADI619	103433	120015	46000	WMNS SOCCER-INS DED								-		600						600	
ADI621	103429	120015	46000	INDOOR TRACK-INS DED								-		600						600	
ADI622	103431	120015	46000	OUTDOOR TRACK-INS DED								-		600						600	
ADI623	103424	120015	46000	X-COUNTRY-INS DED								-		600						600	
ADI624	103432	120015	46000	INS DED PD CHEERLEADING								-		600						600	
ADI902-9	103411	120016	46000	ATHLETIC ADMIN								19,157		115,130							134,287
ADI911	103422	120016	46000	FOOTBALL								-		2,091						2,091	
ADI921	103429	120016	46000	INDOOR TRACK-PS TR								-		9,858						9,858	
ADI922	103431	120016	46000	OUTDOOR TRACK-PS TR								-		11,344						11,344	
ADI923	103424	120016	46000	X-COUNTRY-PS TR								-		10,437						10,437	
ADI934	103416	120016	46000	WEIGHT ROOM								-		2,091						2,091	
ADI511	103411	120017	46000	ATH INSURANCE PREMIUM								-		49,502						49,502	
ADI311	103430	120019	46000	DANCE								-		49,502						49,502	

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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
ADN 815	103422	120041	46000	FOOTBALL-RECR								8,000						8,000
ADN 816	103428	120041	46000	BASEBALL-RECR								1,000						1,000
ADN 817	103427	120041	46000	SOFTBALL-RECR								1,000						1,000
ADN 818	103426	120041	46000	WMN'S BSKTBALL-RECR								2,400						2,400
ADN 819	103425	120041	46000	MEN'S BSKTBALL-RECR								2,400						2,400
ADN 820	103423	120041	46000	VOLLEYBALL-RECR								2,400						2,400
ADN 821	103433	120041	46000	WMN'S SOCCER-RECR								1,000						1,000
ADN 822	103431	120041	46000	OUTDOOR TRACK-RECR								1,400						1,400
ADN 801	103411	120042	46000	ATH INCOME TICKT RECEIPTS								400						400
ADN 851	103422	120042	46000	ATH INC TICKT REC - FOOTBALL								400						400
ADN 852	103423	120042	46000	ATH INC TICKT REC - VOLLEYBALL								400						400
ADN 854	103425	120042	46000	ATH INC TICKT REC - Mns BASKETBALL								400						400
ADN 855	103426	120042	46000	ATH INC TICKT REC - Wm BASKETBALL								400						400
ADN 859	103431	120042	46000	ATH INC TICKT REC - TRACK	1,739					1,700	51	11,000						12,751
ADI 933	103415	120043	46000	CONCESSIONS-GENERAL	9,155													5,155
ADN 941	103411	120043	46000	CONCESSIONS-GENERAL	9,155													5,155
ADN 824	103411	120044	46000	ATH SPEC PROJECTS - ADMIN														-
ADN 825	103425	120044	46000	ATH SPEC PROJECTS - Mns BASKETBALL														-
ADN 826	103434	120044	46000	ATH SPEC PROJECTS - OSAA														-
ADN 827	103431	120044	46000	ATH SPEC PROJECTS - TRACK														-
ADN 828	103426	120044	46000	ATH SPEC PROJECTS - Wm BASKETBALL														-
ADN 829	103427	120044	46000	ATH SPEC PROJECTS - SOFTBALL														-
ADN 830	103423	120044	46000	ATH SPEC PROJECTS - VOLLEYBALL														-
ADN 831	103432	120044	46000	ATH SPEC PROJECTS - CHEERLEADING														-
ADN 832	103433	120044	46000	ATH SPEC PROJECTS - Wm SOCCER														-
ADN 833	103428	120044	46000	ATH SPEC PROJECTS - BASEBALL														-
ADN 834	103430	120044	46000	ATH SPEC PROJECTS - DANCE														-
ADN 835	103422	120044	46000	ATH SPEC PROJECTS - FOOTBALL														-
ADN 836	103424	120044	46000	ATH SPEC PROJECTS - CROSS COUNTRY														-
ADN 837	103455	120044	46000	ATH SPEC PROJECTS - ATHL TRAINER														-
ADN 838	103435	120044	46000	ATH SPEC PROJECTS - FTB LOS CAMP														-
ADN 839	103436	120044	46000	ATH SPEC PROJECTS - FTB TEAM CAMP														-
ADN 861	103422	120045	46000	NCAA TRAVEL - FOOTBALL														-
ADN 862	103428	120045	46000	NCAA TRAVEL - BASEBALL														-
ADN 863	103427	120045	46000	NCAA TRAVEL - SOFTBALL														-
ADN 866	103426	120045	46000	NCAA TRAVEL - Wm BASKETBALL														-
ADN 867	103425	120045	46000	NCAA TRAVEL - Mns BASKETBALL														-
ADN 868	103423	120045	46000	NCAA TRAVEL - VOLLEYBALL														-
ADN 869	103433	120045	46000	NCAA TRAVEL - Wm SOCCER														-
ADN 871	103429	120045	46000	NCAA TRAVEL - INDOOR TRACK														-
ADN 872	103431	120045	46000	NCAA TRAVEL - OUTDOOR TRACK														-
ADN 873	103424	120045	46000	NCAA TRAVEL - CROSS COUNTRY														-
ADN 940	103411	120046	46000	ATHL ACTIVITIES														-

**WESTERN OREGON UNIVERSITY
FY2009-2010 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	
ADL 803	103411	120050	46000	GEN ADMIN - LOTTERY	600,000	-					250,000	30,000	320,000			1,008	29,100	630,108	
ADL 904	103442	120050	46000	LOTTERY SERVICES								134					(134)	-	
ADL 905	103455	120050	46000	ATHLETIC TRAINER-LOTTERY								2,870					(2,870)	-	
ADL 911	103422	120050	46000	FOOTBALL-LOTTERY								4,020					(4,020)	-	
ADL 912	103428	120050	46000	BASEBALL-LOTTERY								2,546					(2,546)	-	
ADL 913	103427	120050	46000	SOFTBALL-LOTTERY								2,546					(2,546)	-	
ADL 914	103446	120050	46000	MENS X-COUNTRY-LOTTERY								804					(804)	-	
ADL 915	103447	120050	46000	WMNS X-COUNTRY-LOTTERY								804					(804)	-	
ADL 916	103425	120050	46000	WMNS BSKTBALL-LOTTERY								2,948					(2,948)	-	
ADL 917	103426	120050	46000	MEN'S BSKTBALL-LOTTERY								2,948					(2,948)	-	
ADL 918	103423	120050	46000	VOLLEYBALL-LOTTERY								2,948					(2,948)	-	
ADL 919	103453	120050	46000	MEN'S TRACK-LOTTERY								2,010					(2,010)	-	
ADL 920	103454	120050	46000	WOMEN'S TRACK-LOTTERY								2,010					(2,010)	-	
ADL 921	103433	120050	46000	WOMEN'S SOCCER-LOTTERY								2,412					(2,412)	-	
SHC 904	404100	130001	46500	STUDENT HEALTH & COUNSELING	635,498	342,277	3,009	296,778	19,462	8,539	375,568	1,052,275					(185,785)	1,912,123	
SHC 901	404100	130002	46500	STUDENT HEALTH FEES	1,002,466													185,785	185,785
BAO 919	303800	140001	47000	PARKING SERVICES	337,580	20,940		40,020	4,210	15,000	37,071	107,751			(50,820)	42,070	127,000	343,242	
AUX 966	310100	150001	47500	WOU BOOKSTORE	2,599,546	51,960		247,386	10,463	16,960	183,751	560,000		1,615,000				2,685,520	
DIA 527	505002	190104	48500	SMITH FINE ARTS, EVEN YEAR	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	28,421					(36,780)	207,439	
GEN 951	917200	199999	48500	ACADEMIC YEAR INCIDENTAL FEES	2,614,935												2,614,935	2,614,935	
TOTAL AUXILIARY ENTERPRISES FUNDS					17,658,725	1,223,968	84,536	1,382,156	79,913	1,039,417	1,971,026	7,219,132	340,000	3,023,735	(50,820)	25,078	2,626,932	18,965,073	