

**PUBLIC MEETING OF THE WOU BOARD'S  
FINANCE & ADMINISTRATION COMMITTEE (FAC)  
Meeting No. 12 – July 5, 2018  
Public Site: Werner University Center, Columbia Room-A  
9:00 AM – 1:00 PM**

**AGENDA**

- I. CALL-TO MEETING/ ROLL CALL**
- II. COMMITTEE CHAIR'S WELCOME / ANNOUNCEMENTS**
  - 1) Introduction of New Committee Members
  - 2) Introduction of Vice President of Finance and Administration
  - 3) Enrollment Report – Gary Dukes
- III. CONSENT AGENDA**
  - 1) Approval April 5, 2018 Meeting Minutes
- IV. ACTION ITEMS:**
  - 1) FY2018 May 31, 2018 Management Report – Camarie Campfield
  - 2) FY2019 Budget – Camarie Campfield
  - 3) Quasi Endowment – Camarie Campfield
- V. DISCUSSION ITEMS:**
  - 1) UBC Report – Katherine Schmidt
  - 2) 2019-21 Capital Budget Update
- VI. UPDATES AND AROUND-THE-TABLE / BOARD MEETING PREP**
- VII. ADJOURNMENT**

	Resident	Nonres U.S.	International	Total This Year	Total Fall 2017	Percent Change	Total Fall 2016	Total Fall 2015
<b>TOTAL APPLICATIONS</b>								
First-Time Freshmen								
African-American	64	65	0	129	149	-13.4	160	155
American Indian	28	10	0	38	50	-24.0	42	64
Asian/Pacif Is	91	164	9	264	314	-15.9	389	412
Hispanic/Latino	509	249	47	805	689	16.8	838	544
Unknown ethnic group	196	189	7	392	149	163.1	61	187
White	1072	451	3	1526	1541	-1.0	1720	1935
Total First-Time Freshmen	1960	1128	66	3154	2892	9.1	3210	3297
Undergraduate Transfers								
Freshmen	106	71	61	238	124	91.9	236	103
Sophomores	283	93	7	383	188	103.7	320	181
Juniors	109	46	3	158	371	-57.4	197	336
Seniors	12	8	0	20	154	-87.0	25	91
Total Transfers	510	218	71	799	837	-4.5	778	711
Post-Bac Non-Grad	6	5	3	14	24	-41.7	15	25
Total Undergraduates	2476	1351	140	3967	3753	5.7	4003	4033
Masters	132	37	12	181	146	24.0	116	191
Post-Bac Grad	1	0	1	2	0	0.0	2	0
Total Graduates	133	37	13	183	146	25.3	118	191
<b>TOTAL APPLICANTS</b>	<b>2609</b>	<b>1388</b>	<b>153</b>	<b>4150</b>	<b>3899</b>	<b>6.4</b>	<b>4121</b>	<b>4224</b>
** Total Applicants Last Year	2373	1324	202	3899				
** Percent Change	9.9	4.8	-24.3	6.4				
<b>ADMITTED</b>								
First-Time Freshmen								
African-American	48	30	0	78	84	-7.1	107	109
American Indian	17	6	0	23	34	-32.4	26	46
Asian/Pacif Is	67	117	6	190	231	-17.7	271	318
Hispanic/Latino	358	165	30	553	457	21.0	633	401
Unknown ethnic group	147	118	7	272	103	164.1	47	133
White	827	310	1	1138	1051	8.3	1242	1429
Total First-Time Freshmen	1464	746	44	2254	1960	15.0	2326	2436
Undergraduate Transfers								
Freshmen	48	26	49	123	44	179.5	108	29
Sophomores	255	78	6	339	145	133.8	282	144
Juniors	99	42	3	144	335	-57.0	173	287
Seniors	12	7	0	19	143	-86.7	22	71
Total Transfers	414	153	58	625	667	-6.3	585	531
Post-Bac Non-Grad	5	3	2	10	17	-41.2	8	11
Total Undergraduates	1883	902	104	2889	2644	9.3	2919	2978
Masters	90	14	6	110	61	80.3	73	102
Post-Bac Grad	0	0	0	0	0	0.0	2	0
Total Graduates	90	14	6	110	61	80.3	75	102
<b>TOTAL ADMITTED</b>	<b>1973</b>	<b>916</b>	<b>110</b>	<b>2999</b>	<b>2705</b>	<b>10.9</b>	<b>2994</b>	<b>3080</b>
** Total Admitted Last Year	1726	827	152	2705				
** Percent Change	14.3	10.8	-27.6	10.9				

**Western Oregon University Board of Trustees:  
Finance & Administration Committee  
Meeting No. 11 – April 5, 2018  
Public Site: Werner University Center, Columbia Room  
9:00 AM – 1:00 PM**

**MINUTES**

**I. CALL-TO MEETING / ROLL CALL**

The meeting was called to order at 9:04am.

Committee members present: Jaime Arredondo, Marshall Habermann-Guthrie Guthrie, Jay Kenton (Interim VP for Finance and Administration & CFO), Cec Koontz (chair)

Others present: Penny Burgess, Camarie Campfield, Reina Daugherty (Assistant), Michael Ellis, Rex Fuller, Malissa Larson, Sue Monahan, Katherine Schmidt, Darin Silbernagel, Michael Smith, Laura Tierney, Emily Wanous

**II. COMMITTEE CHAIR'S WELCOME / ANNOUNCEMENTS**

Chair Koontz welcomed everyone to the meeting. Jay Kenton was introduced as the interim Vice President for Finance and Administration. He will be helping out until June while WOU searches for a permanent replacement.

**III. CONSENT AGENDA**

- 1) Approval [January 4, 2018 Meeting Minutes](#)

Jaime made a motion to approve the minutes as is. Marshall seconded the motion and all were in favor.

**IV. ACTION ITEMS:**

- 1) FY2018 [February 28, 2018 Management Report](#) – Jay Kenton/Camarie Campfield

VP Kenton introduced the new budget manager, Camarie Campfield.

Camarie shared that there is a healthy fund balance and no real areas of concern. She pointed out that the adopted budget was negative \$1.3 million and the actual projected budget is positive \$4.2 million. If this money is not used the resulting

fund balance is expected to be 21.96%, but there are some suggestions that will be discussed later for how to use this money. Kenton shared that departments only have the ability to manage about 20% of their budget. We are working on moving to a more decentralized model where departments will be able to keep vacancy savings and have more freedom to make purchases that they need. The University Budget Committee is currently vetting proposals for new initiatives, including one time and recurring expenses. President Fuller shared that we had savings from the University Shared Services Enterprise. This money was invested back into University Computing Services since their department was responsible for the savings. It will fund two new programmers. With a back log of IT projects, these new positions will help the staff get caught up so campus needs can be met in a more timely manner.

Marshall made a motion to recommend that the board accept the preliminary Q2 management report. Jaime seconded the motion and all were in favor.

2) [2019-21 and Beyond Capital Budget Review](#) – Michael Smith

Michael Smith provided an update on the capital projects on campus. The Natural Science building remodel is well on its way. There were \$3.5 million in bonds approved for the remodel. The ITC and OMA projects should be done September of 2020. There is a possibility of saving some money by using the same contractor and running both projects concurrently. Five hundred thousand of this came from university reserves and the rest is state funded. The renovation to relocate student advising was done on time and under budget. It was mostly done in house.

HECC has asked for capital budgets by the first of May. Michael proposed that we submit the following list (in order): old education building, new physical education building, health sciences building, administrative programs and support center, Rice Auditorium, McArthur Stadium, and Valsetz Dining Hall. We will most likely only have one, or part of one, project funded. Our list of projects will likely take 14 years to go through unless there is a large donor willing to fund some of our capital needs.

The master plan process is underway and should be finished by June.

Marshall made a motion to recommend the board approve the capital budget as presented. Jaime seconded the motion and all were in favor.

3) Tuition and Fees – Jay Kenton  
a. [2018-19 Proposed Rates](#)

Emily Wanous (Tuition Advisory Committee) and Katherine Schmidt (University Budget Committee) presented information on tuition. WOU is working on increasing fee

remissions to make tuition more affordable for the large population of low income and first generation students we have. By increasing remissions we can attract more students and provide an opportunity for students to get a college education who otherwise might not be able to. Katherine shared that a student on the committee was concerned about the rate that international graduate students pay and now that student category will not have a tuition increase next year. Student voices do make a difference. Similarly, the graduate council requested that the tuition rate be frozen for the Master of Arts in Interpreting Studies to narrow the gap between that program and the other graduate programs. The Tuition Advisory Committee endorsed an increase of 4.25% for resident undergraduate tuition, with \$400 thousand of the revenue to go to additional fee remissions for low income, first generation, and other underserved student populations. The promise rate will only increase 2% to help narrow the gap between the promise and non-promise rate. Marshall suggested that it would be useful for the university to have a cross-functional discussion about how the fee remissions can best be used by creating a remission plan.

Darin Silbernagel, Director of Business Services, presented on the [tuition and fee book](#). Texas is one of the few states that has a growing population of students going to college so we are now extending the WUE rate to Texas students to try to recruit more students from there.

Marshall made a motion to recommend the board adopt the tuition and fee book, with \$400k of the tuition revenue for underserved student populations. Jaime seconded the motion and all were in favor.

#### b. WOU Tuition Promise

VP Kenton proposed that we consider discontinuing the [tuition promise rate](#). He explained that it was a good deal when the program was first offered because tuition rates were unpredictable so it was nice for students to have the option of going with a set rate that they knew wouldn't increase. Now tuition rates are more stable with a "do not exceed" 5% budget note and it turns out that often the promise rate actually ends up being more expensive. The rate will still need to be offered in 2018-2019 because it has already been advertised to incoming students. The decision to put it on hold would need to be for 2019-2020 so admissions counselors have time to revise their promotional materials to remove that option. Once all students are on the traditional rate tuition increases could potentially be lower because they will apply to all students. Currently, with 40% of students on the promise rate, tuition increases only apply to 60% of the student population.

Marshall made a motion to put the tuition promise program in inactive status for new students starting in 2019-2020. Jaime seconded the motion and all were in favor.

c. HB4141: Tuition Advisory Committee

VP Kenton shared that [house bill 4141](#) passed, which mandates how the universities include students in the tuition setting process. The bill dictates who should be on the council and prescribes what they have to discuss. The process WOU uses currently is pretty similar to what the bill requires so we will not have to change much.

**V. DISCUSSION ITEMS:**

1) Investment Report – Penny Burgess

Penny Burgess from USSE reported on the [Q2 FY18 investment report](#). The Public University Fund (PUF) investment returns as of December 31 were a positive 0.1% for the quarter and positive 0.6% for the fiscal year. The PUF's three-year average total return was 1.4%. The annualized yield during the same three-year period was 1.6%.

The Short-Term fund returned 0.4% for the quarter, outperforming its benchmark by 10 basis points, and increased 0.8% for the fiscal year, outperforming its benchmark by 30 basis points.

The Core Bond Fund returned -0.2% for the quarter, outperforming its benchmark by 10 basis points. The volatility in the short and intermediate sectors of the fixed income market during Q2 clearly have an impact on the performance of the Core Bond Fund. Rising short-term and intermediate-term interest rates put downward price pressure on the underlying securities in the Core Bond Fund.

WOU had \$46 million in operating cash and investments on deposit with the PUF, equivalent to 8.0% of the total invested assets.

The PUF Administrator distributed over \$234K in earnings to WOU during the second quarter.

2) [UBC Report](#) – Katherine Schmidt

Katherine reported on the UBC's progress over the last 11 months. She shared that, as a new committee, they are trying to figure out a good process to help the committee move forward. It would be helpful to have criteria for what comes to the UBC (types of proposals and also possibly dollar amount). Last year the committee looked at reductions and this year they are looking at initiatives. A new form is being created that will move the process online for next year.

3) 2018-2019 Budget Preparation Update – Jay Kenton/Camarie Campfield

VP Kenton shared that he and Camarie are meeting with each unit to discuss their budget. Departments will get more money for student wages to account for minimum wage increases. Graduate assistants were being paid minimum wage before and they now will get \$15 an hour instead. Fee remissions will increase from 11.4% to 12.4%. The goal is to eventually get to 15%, but that will need to be over time.

4) [A New Paradigm in Administration at WOU](#) – Jay Kenton

VP Kenton explained that budgets will be managed differently going forward. Previously they were managed at the line item and now departments will just be held accountable to the bottom line. If departments save money on one thing they can spend it on something else as they deem appropriate to move the mission forward. In general there will be a focus on trying to keep the workload at a manageable level by reducing unnecessary processes and instead re-focusing efforts on more value adding activities.

5) Quasi Endowment – Jay Kenton

VP Kenton proposed an idea to invest \$1 million (or less) of one-time funds in a quasi-endowment to be used to fund student scholarships. Penny shared that the Oregon intermediate term pool is one option that currently yields about 2.5% one year average. Investing through the foundation is also an option. A third option is to have it managed by the state treasury. If the university decides to pursue this as an option then it will be an action item at the July board meeting.

## VI. UPDATES AND AROUND-THE-TABLE / BOARD MEETING PREP

VP Kenton shared that the VPFA position is now advertised. We have contracted with an outside agency to enhance the pool. The goal is to have the new person in place by July 1<sup>st</sup>.

The committee discussed which items they would like to take to the full board.

## VII. ADJOURNMENT

The meeting was adjourned at 12:50pm.

## **Finance & Administration Committee (FAC), FY2018 May 31, 2018 Management Report**

The attached quarterly management report is as of May 31, 2018. Since last quarter's report (as of February 28, 2018) our projected ending fund balance has dropped by approximately \$2 million. This is primarily due to a decrease in projected revenues of \$500k (soft spring enrollment), a \$900k projected increase in Service & Supplies, and \$500k being allocated for the Child Development Center relocation to UPCC.

### **COMMITTEE RECOMMENDATION:**

The Finance and Administration Committee recommends that the Board accept the May 31, 2018 Management Report.



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

As of May 31, 2018  
For the Fiscal Year Ended June 30, 2018

	Year to Date Activity 5/31/2017	Year-end Actuals 6/30/2017	Realization/ Burn Rate %	Year to Date Activity 5/31/2018	Projected 6/30/2018	Adopted 2018 Budget	Variance Budget To Actual	Note
<b>Education &amp; General</b>								
Student Fees	41,421	39,328	105.32%	40,875	41,550	40,026	1,524	(2)
Government Resources & Allocations	23,899	23,888	100.05%	24,506	24,506	24,521	(15)	(3)
Gift Grants and Contracts	499	652	76.50%	442	578	608	(30)	
Other Revenue	2,951	3,731	79.11%	3,056	3,854	3,129	725	
<b>Total Revenues</b>	<b>68,770</b>	<b>67,598</b>	<b>101.73%</b>	<b>68,880</b>	<b>70,489</b>	<b>68,284</b>	<b>2,205</b>	
Personnel	48,879	54,471	89.73%	50,403	55,665	57,367	1,701	
Service & Supplies	4,545	7,383	61.55%	5,254	8,335	8,928	593	
Capital Expense	408	454	89.77%	183	204	203	(1)	
<b>Total Expenses</b>	<b>53,831</b>	<b>62,308</b>	<b>86.40%</b>	<b>55,841</b>	<b>64,204</b>	<b>66,497</b>	<b>2,293</b>	
Interfund Transfers In	(2,456)	(2,979)	82.46%	0	0	0	0	(4)
Interfund Transfers Out	5,568	7,749	71.84%	2,387	4,088	3,184	(904)	(4)
<b>Total Expenses and Transfers</b>	<b>56,943</b>	<b>67,079</b>	<b>84.89%</b>	<b>58,228</b>	<b>68,292</b>	<b>69,681</b>	<b>1,389</b>	
<b>Net Revenues less Expenses</b>	<b>11,827</b>	<b>519</b>		<b>10,652</b>	<b>2,196</b>	<b>(1,397)</b>		
<b>Additions/Deductions to Fund Balance</b>		<b>(490)</b>			<b>0</b>			
<b>Fund Balance at the Beginning of the Year</b>		<b>11,294</b>			<b>11,323</b>			
<b>Fund Balance at the End of the Year</b>		<b>11,323</b>			<b>13,519</b>			
Fund Balance as a Percentage of Revenues		16.75%			19.18%			
<b>Auxiliary Enterprises</b>								
Enrollment Fees	7,389	7,260	101.78%	7,260	7,133	7,043	90	
Sales and Services	13,418	14,520	92.41%	13,671	14,793	14,692	101	
Other Revenue	1,430	1,948	73.41%	1,365	1,859	1,737	123	
<b>Total Revenues</b>	<b>22,238</b>	<b>23,728</b>	<b>93.72%</b>	<b>22,296</b>	<b>23,786</b>	<b>23,472</b>	<b>314</b>	
Personnel	9,423	10,360	90.96%	10,021	11,017	12,027	(1,010)	
Service & Supplies & Capital Expense	10,951	12,346	88.70%	10,948	12,343	13,446	(1,103)	
<b>Total Expenses</b>	<b>20,374</b>	<b>22,706</b>	<b>89.73%</b>	<b>20,969</b>	<b>23,359</b>	<b>25,472</b>	<b>2,113</b>	
Interfund Transfers In	(9,849)	(10,857)	90.72%	(2,248)	(3,188)	(9,728)	(6,540)	(4)
Interfund Transfers Out	9,255	10,572	87.54%	86	508	7,128	6,620	(4)
<b>Total Expenses and Transfers</b>	<b>19,780</b>	<b>22,421</b>	<b>88.22%</b>	<b>18,807</b>	<b>20,679</b>	<b>22,873</b>	<b>2,194</b>	
<b>Net Revenues less Expenses</b>	<b>2,457</b>	<b>1,307</b>		<b>3,489</b>	<b>3,107</b>	<b>599</b>		
<b>Additions/Deductions to Fund Balance</b>		<b>1,016</b>			<b>(2,642)</b>			(5)
<b>Fund Balance at the Beginning of the Year</b>		<b>10,125</b>			<b>12,448</b>			
<b>Fund Balance at the End of the Year</b>		<b>12,448</b>			<b>12,913</b>			
Fund Balance as a Percentage of Revenues		52.46%			54.29%			

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

As of May 31, 2018  
 For the Fiscal Year Ended June 30, 2018

	Year to Date Activity 5/31/2017	Year-end Actuals 6/30/2017	Realization/ Burn Rate %	Year to Date Activity 5/31/2018	Projected 6/30/2018	Adopted 2018 Budget	Variance Budget To Actual	Note
<b>Designated Operations, Service Departments, Clearing Funds</b>								
Enrollment Fees	448	142	314.84%	456	145	83	62	
Sales and Services	321	321	100.01%	353	353	390	(37)	
Other Revenue	2,299	2,467	93.20%	2,277	2,443	2,552	(109)	
<b>Total Revenues</b>	<u>3,069</u>	<u>2,930</u>	<u>104.72%</u>	<u>3,086</u>	<u>2,941</u>	<u>3,025</u>	<u>(84)</u>	
Personnel	868	966	89.85%	1,121	1,248	1,441	193	
Service & Supplies & Capital Expense	1,170	1,296	90.25%	1,327	1,470	1,779	(309)	
<b>Total Expenses</b>	<u>2,038</u>	<u>2,262</u>	<u>90.08%</u>	<u>2,448</u>	<u>2,718</u>	<u>3,220</u>	<u>502</u>	
Interfund Transfers In	(123)	(264)	46.67%	0	0	(52)	52	(4)
Interfund Transfers Out	0	0	100.00%	0	0	3	(3)	(4)
<b>Total Expenses and Transfers</b>	<u>1,914</u>	<u>1,998</u>	<u>95.82%</u>	<u>2,448</u>	<u>2,718</u>	<u>3,172</u>	<u>454</u>	
<b>Net Revenues less Expenses</b>	1,154	933		638	223	(147)		
<b>Additions/Deductions to Fund Balance</b>		(410)			(407)			(5)
<b>Fund Balance at the Beginning of the Year</b>		<u>2,371</u>			<u>2,893</u>			
<b>Fund Balance at the End of the Year</b>		<u><u>2,893</u></u>			<u><u>2,709</u></u>			
Fund Balance as a Percentage of Revenues		98.73%			92.11%			

**Notes**

- (1) The budget presented for education and general fund is the Board adopted budget; the budget for auxiliary enterprises and designated operations, service departments, and clearing funds is the adjusted budget that correlates to Banner.
- (2) The projected revenue number is not calculated using the burn rate due to a difference in timing in assessing summer tuition and fees in prior year.
- (3) Projected state general fund revenues are set to \$24,506 to correlate with information received from HECC.
- (4) Transfers in and out (actuals and budgeted) are adjusted to agree to the attached transfer schedule. This removes the inflated numbers that result from transferring within funds.
- (5) Additions/deductions to unrestricted net assets (primarily depreciation) were projected using a monthly method (dividing by 11 and multiplying by 12) rather than the realization/burn method used for the other projections.

**Western Oregon University**  
**Transfers Schedule - Projected**

(Unaudited, non-GAAP, for management purposes only)

**As of May 31, 2018**  
**For the Fiscal Year Ended June 30, 2018**

	E&G			Auxiliary			Des Ops - Serv Dept.		Grants	Plant fund			Restricted funds	Total
<b>Transfers In E&amp;G</b>														
<b>Transfers Out E&amp;G</b>				(a)	(b)	(c)	(d)	(e)		(f)	(g)	(h)	(i)	
				2,163,104	854,015	85,752	150,000	67,000		169,768	44,003	500,000	54,330	4,087,972
<b>Transfers In AUX</b>	(a)	(b)	(c)											
	2,163,104	854,015	85,752											
<b>Transfers Out AUX</b>														
<b>Transfers In DO, SD</b>														
<b>Transfers Out DO, SD</b>														

Type	Description
(a) Actual	Year to date Athletic operations support
(b) Budgeted	Athletic operations support - Staff/Coach salaries and OPE (with additional \$79,022 for baseball coaches adusted pay and Assistant Director of External Affairs plus \$53,958 for grad assist fee remissions)
(c) Budgeted	Transfer out of funds to support Conference Services program staff
(d) Budgeted	To cover year-end deficit balance in Child Development Center
(e) Budgeted	To cover year-end deficit balance in Willamette Promise
(f) Actual	Year to date transfer out of funds to Small-Scale Energy Loan Program
(g) Budgeted	Transfer out of funds to Small-Scale Energy Loan Program debt service fund for payment
(h) Budgeted	Child Development Center remodel
(i) Actual	To cover negative cash balance and true up cost allowance for Supplemental Educational Opportunity Grant
(j) Actual	Transfer in from reserves to cover lights and linen purchases for residence halls
(k) Actual	Auxiliary funded scholarships
(l) Budgeted	Fund building & equipment replacement reserves for Housing, Dining, Parking, Health & Wellness Center, and the Werner University Center
(m) Actual	Funds transferred from closing grants

## **Finance & Administration Committee (FAC), FY2019 Budget**

Attached are several schedules related to the FY19 budget. The FY19 Revenue Projection is built using May 2018 revenue projections as a base with an assumed 1% enrollment growth and our approved tuition rate increases (with associated increases to fee remissions), and totals \$71,353,000.

Following that is the FY19 Education & General Fund budget, which also totals \$71,353,000. This shows the allocation of dollars by departmental index. Some key highlights to point out:

1. All student pay budgets have been increased by 16.2% to correlate with the increases to minimum wage since January 1, 2016.
2. Graduate assistants pay has been increased to \$15/hour with two additional assistantships added.
3. Willamette Promise has been moved to the general fund and given a budget up front.
4. Our new Salem operation has been funded.
5. The following positions have been added: Treasurer (.5 FTE with savings from business office reorganization), two development officers, two new programmers (with savings from UCS shared services fees), an additional campus public safety officer (with partial savings from overtime), an additional office specialist in the registrar's office, a General Education director (.5 FTE), and an additional assistant director in MSSP.
6. The Child Development Center subsidy has been budgeted up front.
7. An operating reserve of \$420,000 has been added.
8. \$750,000 has been set aside to fund the increase to PERS that will occur in FY20, so that the dramatic effect of the increase in rates can be spread across two years rather than one.
9. Since bargaining is still underway, a salary reserve has been set aside to be allocated to our faculty and unrepresented unclassified staff once an agreement is reached.

These additional investments in our budget are being funded by a multitude of factors, primarily that our revenue has been budgeted very conservatively in the past. There were also savings from opting out of some shared services, in the Human Resources and the Business office budgets, and in the general institution budget line items.

The FY19 Education & General Budget Summary includes totals by category, by division, and by program code with comparisons to prior year. Significant variances from prior year have explanations included alongside them. Please note that the salary increases reserve was not included in the total for program type, since the funds will be allocated across multiple program types.

The FY19 Non-General Fund budgets for our designated operations, service departments, auxiliary enterprises, incidental fee funded, and athletics are included as

well. On this schedule you will see revenues budgeted alongside the expenses and transfers. Please note that not all non-general funds are listed within this schedule (specifically WOU restricted funds) as many grants/programs are not determined and/or they do not run within the same fiscal year period.

Please note that classified employees' pay (i.e. SEIU) has been adjusted to reflect their raises that will occur in FY19, while all other employees' pay is reflective of their current FY18 rates.

COMMITTEE RECOMMENDATION:

The Finance and Administration Committee recommends that the Board approve the FY2019 budget as presented.

**Western Oregon University**  
**FY19 Revenue Projection**  
(in thousands)

	<b>Actual 2016-17</b>	<b>Forecast 2017-2018</b>	<b>Enrollment Assumptions</b>	<b>Rate Increases</b>	<b>Forecast 2018-2019</b>
<b>Tuition</b>					
<b>Undergraduate</b>					
Resident UG - Non-Promise	13,529	14,340	1.00%	4.25%	15,099
Resident UG - Promise	5,798	6,146	1.00%	2.00%	6,331
Summer Res. UG	386	343	1.00%	4.25%	361
WUE - Non-Promise	5,017	5,130	1.00%	4.25%	5,402
WUE - Promise	2,583	2,199	1.00%	2.00%	2,265
Non-Resident UG	4,717	4,702	0.00%	3.00%	4,843
Summer NR UG	263	291	0.00%	3.00%	300
<b>Total Undergraduate</b>	<b>32,293</b>	<b>33,151</b>			<b>34,601</b>
<b>Graduate</b>					
Grad Resident	1,473	1,134	0.00%	3.00%	1,168
Summer Res. Grad	124	130	0.00%	3.00%	134
Grad Non-Resident	702	678	0.00%	0.00%	678
Summer Non-Res. Grad	15	22	0.00%	0.00%	22
<b>Total Graduate</b>	<b>2,314</b>	<b>1,964</b>			<b>2,002</b>
On-Line	6,658	8,479	1.00%	3.00%	8,821
Faculty/Staff	296	292	0.00%	3.00%	301
<b>Total Gross Tuition</b>	<b>41,561</b>	<b>43,886</b>			<b>45,725</b>
<b>Misc. Student Course and Other Fees</b>	<b>1,873</b>	<b>1,797</b>		1.00%	<b>1,815</b>
<b>Less: Fee Remissions</b>	<b>(4,219)</b>	<b>(4,133)</b>		-12.40%	<b>(5,670)</b>
<b>Total Net Tuition</b>	<b>39,215</b>	<b>41,550</b>			<b>41,870</b>
<b>State Appropriation</b>					
State Appropriation (Source = HECC)	23,206	23,829			24,323
ETIC	290	295		1.00%	298
SELP	392	382		1.00%	386
<b>Total State Appropriation</b>	<b>23,888</b>	<b>24,506</b>			<b>25,007</b>
<b>Other Revenues</b>					
Gift Grants and Contracts	651	578		1.00%	584
Investment/Debt/Debt Service	2,959	3,341		1.00%	3,374
Sales and Services Revenue	647	353		1.00%	357
Other Revenue	126	160		1.00%	162
<b>Total Other Revenues</b>	<b>4,383</b>	<b>4,432</b>			<b>4,476</b>
<b>Total Revenues</b>	<b>67,486</b>	<b>70,488</b>			<b>71,353</b>

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INDEXT	DEPT NAME	Tenure-Track Faculty Salary (+)	NTT Fixed Term Salary (+)	Unclass Salary (+)	Other Unclassified Pay (+)	Classified Salary (+)	Classified Pay (+)	Student Pay (+)	Graduate Assistant Remissions (+)	Other Payroll Exp TOTAL (+)	Total Personnel Expense	Services and Supplies (+)	Capital Outlay/Equip (+)	Intrnl Sales Reimburse (Redctn/Exp) (-)	Transfer In (-)	Transfer Out (+)	TOTAL EXP
Acct 10102	Activ "TENT"	Acct 10102	Acct 10103	Acct 102XX	Acct 10301	Acct 104XX	Acct 10501	Acct 10951	Acct 10951	Acct 109xx	Acct 20000	Acct 40000	Acct 79000	Acct 91XXX	Acct 92XXX	TOTAL EXP	
<b>PRESIDENT'S OFFICE</b>																	
PRE907	Office of the President		353,160	42,690						172,538	568,388	68,350					636,738
PRE927	WOU Board Support									-	-	20,000					20,000
<b>TOTAL PRESIDENT'S OFFICE</b>		-	-	<b>353,160</b>	<b>42,690</b>	-	-	-	-	<b>172,538</b>	<b>568,388</b>	<b>88,350</b>	-	-	-	-	<b>656,738</b>
<b>UNIVERSITY-WIDE</b>																	
PRE909	Faculty Senate						1,743			59	1,802	2,855					4,657
PRE920	Endowment - Pastega									-	-	2,784		(1,392)			1,392
PRE912	Commencement						1,162			40	1,202	26,000					27,202
PRE923	UTAC - Univ Tree Adv Comm									-	-	3,600					3,600
PRE925	Faculty Athletic Rep.									-	-	3,000					3,000
<b>TOTAL UNIVERSITY-WIDE</b>		-	-	-	-	-	<b>2,905</b>	-	-	<b>99</b>	<b>3,004</b>	<b>38,239</b>	-	-	<b>(1,392)</b>	-	<b>39,851</b>
<b>GENERAL COUNSEL</b>																	
LEG901	WOU Legal Counsel		296,064							124,900	420,964	415,496					836,459
IRO901	Institutional Research Office		85,008							43,101	128,109	5,000					133,109
IRO902	External Consultants									-	-	80,000					80,000
PSI901	Public Affairs & Strategic Initiative		137,328							59,164	196,492	10,000					206,492
HRO915	Human Resources Office		362,296		126,657	3,000	8,134			322,254	822,340	208,547					1,030,887
HRO917	Staff Development									-	-	23,000					23,000
HRO918	Support ADA/WC Equip									-	-	15,000					15,000
<b>TOTAL GENERAL COUNSEL</b>		-	-	<b>880,696</b>	-	<b>126,657</b>	<b>3,000</b>	<b>8,134</b>	-	<b>549,418</b>	<b>1,567,905</b>	<b>757,043</b>	-	-	-	-	<b>2,324,948</b>
<b>ACADEMIC AFFAIRS</b>																	
PRO902	VP for Academic Affairs		557,899	10,000			1,630			278,125	847,654	26,560					874,214
PRO921	Instructional Development	81,265								41,952	123,217	200,000					323,217
PRO923	Faculty Diversity Initiatives									-	-	20,000					20,000
PRO927	Endowment - Business									-	-	5,180		(2,590)			2,590
PRO958	Endowment - Gentle									-	-	8,524		(4,262)			4,262
PRO995	New Faculty Course Release	40,633								29,478	70,111	-					70,111
PRO805	Campus Diversity Committee									-	-	10,000					10,000
ISS901	International Education & Development		286,992		31,506		10,958			200,396	529,852	121,296					651,148
PRO996	International Recruitment									-	-	68,598					68,598
SAB901	Study Abroad						5,810			198	6,008	11,000					11,008
PRO810	Transfer Initiatives		49,704							32,263	81,967	12,000					93,967
PRO811	Interdisciplinary Studies									-	-	3,000					3,000
PRO812	Salem General									-	-	100,000					100,000
NWA901	Northwest Accreditation									-	-	101,000					101,000
PRO813	Willamette Promise		36,000	90,000						11,052	137,052	40,000					177,052
WRC901	Writing Center	43,886	89,672							86,577	260,868	3,888					264,756
LCT901	Learning Center						20,916			711	21,627	1,352					22,979
AAD901	Student Success & Advising		322,732		43,344	800	19,708			249,642	636,226	51,575					687,801
ADM923	International Student Academic Support	31,831	38,004				14,280			47,431	131,546	1,371					132,917
REG901	Registrar		127,848		324,274	3,100	14,620			312,582	782,423	43,100					825,523
REG905	Commencement/Diplomas					300				-	300	18,700					19,000
REG908	Registrar - Veteran's Reporting									-	-	3,000					3,000
PRO924	Catalog Production									-	-	9,000					9,000
DEP701	Academic Effectiveness		51,794							32,905	84,699	5,000					89,699
DEP974	Center for Teaching/Learning		87,832	12,800			4,637			65,060	170,328	45,000					215,328
PRO809	General Education		71,943							43,625	115,568	-					115,568
PRO803	Honors Program - Instruction						8,000			272	8,272	27,932					36,204
PRO804	Honors Program - Academic Support	56,471								25,838	82,309	-					82,309
PRO908	Honors Program - Course Fees									-	-	4,000					4,000
PRO977	Undergrad Research									-	-	8,000					8,000
<b>TOTAL ACADEMIC AFFAIRS</b>		<b>132,188</b>	<b>121,898</b>	<b>1,720,420</b>	<b>112,800</b>	<b>399,124</b>	<b>10,200</b>	<b>135,291</b>	-	<b>1,458,107</b>	<b>4,090,027</b>	<b>949,076</b>	-	-	<b>(6,852)</b>	-	<b>5,032,250</b>

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INDEX	DEPT NAME	Tenure-Track	NTT	Unclass	Other	Classified	Classified	Student	Graduate	Other	Total	Services	Capital	Intrnl Sales	Transfer In	Transfer Out	TOTAL EXP
		Faculty	Fixed Term	Salary	Unclassified	Salary	Pay	Pay	Assistant	Payroll Exp		and	Outlay/	Reimburse	(-)	(-)	
		Salary	Salary	(+)	Pay	(+)	(+)	(+)	Remissions	TOTAL	Personnel	Supplies	Equip	(Redctn/Exp)			
		(+)	(+)		(+)	(+)	(+)	(+)	(+)	(+)	Expense	(+)	(+)	(-)	(-)	(+)	
		Acct 10102	Acct 10102	Acct 10103	Acct 102XX	Acct 10301	Acct 104XX	Acct 10501	Acct 10951	Acct 109xx		Acct 20000	Acct 40000	Acct 79000	Acct 91XXX	Acct 92XXX	
		Activ "TENT"															
<b>LIBRARY</b>																	
LIB901	Library & Media Services	452,376	44,523	191,158	1,000	389,025	2,250	195,623		647,124	1,923,079	209,214					2,132,293
LIB904	Library Collections									-	-	3,000					3,000
LIB924	Course Fees for Media Collections									-	-	2,000					2,000
LIB927	Library Exhibits									-	-	2,500					2,500
LIB945	Library Purchases/Books-General									-	-		21,131				21,131
LIB947	Library Purchases/Continuations									-	-		33,900				33,900
LIB948	Library Purchases/Serials									-	-		29,000				29,000
LIB949	Library Purchases/Binding									-	-		500				500
LIB950	Library Subscriptions/ Databases									-	-	143,300					143,300
LIB951	Library Subscriptions -OCLC									-	-	11,000					11,000
LIB953	Library Subscriptions / eBooks									-	-	18,000					18,000
LIB956	Library - Pay Per View									-	-	65,000					65,000
LIB959	Library Subscriptions/ e-Journals									-	-	134,709					134,709
<b>TOTAL LIBRARY</b>		<b>452,376</b>	<b>44,523</b>	<b>191,158</b>	<b>1,000</b>	<b>389,025</b>	<b>2,250</b>	<b>195,623</b>	<b>-</b>	<b>647,124</b>	<b>1,923,079</b>	<b>588,723</b>	<b>84,531</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,596,333</b>
<b>COLLEGE OF LIBERAL ARTS &amp; SCIENCES</b>																	
DLA904	Dean of Liberal Arts & Sciences			242,880				581		125,596	369,057	4,943					374,000
DLA905	Suppl Instructional Staff		3,284,024							2,431,213	5,715,237						5,715,237
BUS902	Business	572,454			169,530	46,464		1,046		361,442	1,150,936	8,520					1,159,456
CAD902	Art Department Supplies				3,000			393		13	3,406	73,333					76,739
CAD907	Music Department						400	5,810		323	6,533	60,757					67,290
CAD913	Theater Arts Dept. Fees									-	-	8,113					8,113
CAD916	Creative Arts Dept.	1,624,079		152,036	180,305	55,808		31,113		1,095,314	3,138,654	23,503					3,162,157
CAD922	MIDI Electronic Music Fees							581		20	601	7,786					8,387
CAD927	Dance Department									-	-	6,376					6,376
COR901	Corrections Program	494,974			166,525	31,284				365,939	1,058,722	9,740					1,068,462
CSD902	Computer Science Instruction	598,589			100,278	29,375		5,891		377,012	1,111,146	3,364					1,114,510
CSD903	Computer Science Course Fees									-	-	594					594
DLA906	Military Science Lab Fees									-	-	516					516
DLA909	ETIC Targeted Program Funding					56,570		6,238		34,979	97,787	25,000			(300,859)		(178,072)
DLA914	Dean's Faculty Support									-	-	49,304					49,304
DLA915	Chair Research/Travel									-	-	8,750					8,750
HUM902	Humanities Division	2,026,528			107,545	53,898		2,034		1,154,957	3,344,961	15,120					3,360,081
HUM906	Humanities Fees									-	-	2,948					2,948
NSM902	Math Department/NSM Division	1,245,473			92,171	189,204		12,457		827,574	2,366,879	36,081					2,402,960
NSM934	Geology Plotter/Equip. Fees									-	-	710					710
NSM941	Natural Science/Math Fees									-	-	4,425					4,425
NSM960	Biology Course Fees									-	-	91,757					91,757
NSM961	Chemistry Course Fees									-	-	28,469					28,469
NSM962	ES, GS, PH Course Fees									-	-	68,516					68,516
NSM964	Nat Sciences Tutoring Center							17,430		593	18,023						18,023
NUR901	Nursing	66,095				53,520				71,104	190,719	20,000			(326,754)		(116,035)
MTH042	NSM Mathematics	507,313			74,738	38,808		12,898		344,350	978,107	7,000					985,107
MTH043	NSM Math Center							24,402		830	25,232	300					25,532
PSY901	Behavioral Sciences Division	823,410			120,104	46,464				525,300	1,515,278	15,937					1,531,215
SOC902	Social Sciences Division	1,447,322			70,973	46,464		1,511		816,303	2,382,573	9,272					2,391,845
<b>TOTAL LIBERAL ARTS &amp; SCIENCES</b>		<b>9,406,236</b>	<b>3,284,024</b>	<b>394,916</b>	<b>1,085,169</b>	<b>647,859</b>	<b>400</b>	<b>122,383</b>	<b>-</b>	<b>8,532,864</b>	<b>23,473,851</b>	<b>591,134</b>	<b>-</b>	<b>-</b>	<b>(627,613)</b>	<b>-</b>	<b>23,437,372</b>



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		Acct 10102 Activ "TENT"	Acct 10102	Acct 10103	Acct 102XX	Acct 10301	Acct 104XX	Acct 10501	Acct 10951	Acct 109xx		Acct 20000	Acct 40000	Acct 79000	Acct 91XXX	Acct 92XXX	
<b>COLLEGE OF EDUCATION</b>																	
DOE905	Dean of Education Admin			290,124		92,928		6,159		220,481	609,691	30,944					640,635
DOE926	Suppl Instructional Staff		670,550			-				54,650	725,200						725,200
DOE901	Education & Leadership	1,463,708	385,248	75,900	246,728	46,464		3,021		1,291,722	3,512,791	48,425					3,561,216
DOE953	Chair Research/Travel									-	-	6,000					6,000
DOE964	COE Accreditation									-	-	28,415					28,415
DOE965	Bilingual Initiative									-	-	25,970					25,970
CPL901	Clinical Practice & Licensure			108,691		42,012	1,182			97,943	249,828	32,850					282,678
CPL902	Clinical Practice & Licensure Fees									-	-	138,005					138,005
HEX901	Health and Exercise Science	766,895	422,475		71,266	35,025				789,105	2,084,766	32,133					2,116,899
HEX902	Health/Physical Educ. Fees									-	-	23,842					23,842
DPS901	Deaf & Professional Studies	420,779	392,812		62,839	89,906	3,011	3,486		594,988	1,567,820	20,274					1,588,094
DPS902	Deaf & Professional Studies Fees									-	-	1,285					1,285
<b>TOTAL EDUCATION</b>		<b>2,651,382</b>	<b>1,871,085</b>	<b>474,715</b>	<b>380,833</b>	<b>306,335</b>	<b>4,193</b>	<b>12,666</b>	<b>-</b>	<b>3,048,888</b>	<b>8,750,097</b>	<b>388,143</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,138,240</b>
<b>GRADUATE STUDIES/TEACHING RESEARCH INSTITUTE</b>																	
GRA901	Graduate Studies			112,020		108,863	800	4,648		112,111	338,442	11,370					349,812
GRA903	Graduate Studies - Sales									-	-	20,000					20,000
GRA904	Graduate Matriculation Programs					10,575				6,381	16,957	39,300					56,257
GRA9XX	Grad App Fees									-	-	18,000					18,000
GRA905	Graduate Asst. Fee Remissions							321,048	414,288	10,916	746,252						746,252
PRO978	Inst Research & Sponsored Projects							4,648		158	4,806	18,809					23,615
TRD901	Administrative Services			88,382						50,939	139,321	29,548					168,869
TRD905	Support Services			129,504				17,940		78,627	226,071	15,000			(204,122)		36,949
TRD906	Staff Development									-	-	18,750					18,750
<b>TOTAL GRADUATE STUDIES/TEACHING RESEARCH</b>		<b>-</b>	<b>-</b>	<b>329,906</b>	<b>-</b>	<b>119,439</b>	<b>800</b>	<b>348,284</b>	<b>414,288</b>	<b>259,131</b>	<b>365,392</b>	<b>170,777</b>	<b>-</b>	<b>-</b>	<b>(204,122)</b>	<b>-</b>	<b>1,438,503</b>
<b>FINANCE &amp; ADMINISTRATION</b>																	
VPF901	VP Finance & Administration			276,594						107,289	383,883	8,600					392,483
BAO901	Business Office			310,968	1,250	415,318	4,368	25,108		456,340	1,213,352	511,317		(26,000)			1,698,669
BAO911	Perkins Loan Recovery					13,346				10,992	24,338						24,338
BAO914	Records Retention									-	-	1,500					1,500
BAO923	Bank Card Service Fees									-	-	85,000					85,000
PPO908	Bldg. Maint/Oper.			323,660	1,160	906,807	61,000	139,440		799,444	2,231,511	469,881		(396,364)			2,305,028
PPO912	Custodial Services			100,584	800	980,156	25,000	29,050		891,860	2,027,450	170,000		(940,000)			1,257,450
PPO920	Campus Grounds Maint.					430,698	8,000	34,860		308,976	782,534	178,900		(143,452)			817,982
PPU901	Light & Power Utilities									-	-	760,000		(300,000)			460,000
PPU902	Water Utilities									-	-	196,000		(16,240)			179,760
PPU903	Gasoline Utilities									-	-	24,000		(7,000)			17,000
PPU904	Heating - Oil Purchase									-	-	10,000					10,000
PPU905	Heating - Gas Purchase									-	-	400,000		(220,000)			180,000
PPF715	EMC System									-	-	25,000					25,000
PSS915	Risk Management			78,801		16,950	1,345			59,694	156,790	21,375					178,165
PSS917	Campus Safety & Security			42,594		302,248	32,817	87,245		253,034	717,938	29,450		(265,960)			481,428
UCS901	Computing Services (Admin)			286,512		1,429,962	20,000	100,647		903,753	2,740,874	300,534	50,000	(334,262)			2,757,146
UCS905	IT Resale									-	-	150,000					150,000
UCS911	Technology Support - Students					161,823	500	82,832		87,794	332,949	552,895	68,160				954,004
UCS915	Ellucian Svc - Banner Support									-	-	597,775					597,775
UCS914	UCS Campus Software									-	-	187,996		(78,000)			109,996
<b>TOTAL FINANCE/ADMIN</b>		<b>-</b>	<b>-</b>	<b>1,419,713</b>	<b>3,210</b>	<b>4,657,308</b>	<b>153,030</b>	<b>499,182</b>	<b>-</b>	<b>3,879,175</b>	<b>10,611,619</b>	<b>4,680,223</b>	<b>118,160</b>	<b>(2,727,278)</b>	<b>-</b>	<b>-</b>	<b>12,682,724</b>

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		Acct 10102 Activ "TENT"	Acct 10102	Acct 10103	Acct 102XX	Acct 10301	Acct 104XX	Acct 10501	Acct 10951	Acct 109xx		Acct 20000	Acct 40000	Acct 79000	Acct 91XXX	Acct 92XXX	
<b>STUDENT AFFAIRS</b>																	
DOS901	VP for Student Affairs		283,662			37,256		27,895		164,754	513,567	72,621					586,188
DOS906	Service Learning & Career Dev.		101,781			45,139		8,715		81,826	237,461	24,615					262,076
DOS809	Community Internship Program							30,000		1,020	31,020						31,020
DOS911	Office of Disability Services		320,473		110,000	48,660		45,564		302,020	826,717	74,875		(13,438)			888,154
DOS948	Upward Bound		26,441							16,756	43,197	9,250					52,447
DOS949	Student Enrichment Program		233,906			9,852		2,113		174,295	420,165	21,800					441,965
GFA875	SEP Scholarships									-	-	15,900					15,900
DOS950	Job Location/Development		6,333			15,746				12,908	34,987	80					35,067
DOS997	Veteran's Resource Center		40,656							29,485	70,141	5,000					75,141
MSS901	Multicultural Student Services		144,756			35,652	250	9,713		124,060	314,431	13,785					328,216
MSS910	Multicultural Svc Matric Fee							7,080		241	7,321	11,950					19,271
ADM924	Admissions		396,030		312	153,088	1,700	47,375		401,445	999,950	322,706					1,322,656
ADM926	Matriculation Programs					21,168		6,972		15,386	43,526	183,055					226,581
FAI908	Financial Aid Office		325,080			156,180	6,000	9,337		338,086	834,682	71,045					905,727
OUR937	Mailroom					47,196		25,564		32,693	105,453	8,890					114,343
SEO908	New Student Week		34,491		334			62,274		24,524	121,624	51,750					173,374
SEO909	Student ID Cards							1,743		59	1,802	3,000					4,802
DOS999	Abby's House - GF		38,060							24,371	62,431	5,000					67,431
<b>TOTAL STUDENT AFFAIRS</b>		-	-	1,951,671	110,646	569,936	7,950	284,344	-	1,743,928	4,668,474	895,322	-	(13,438)	-	-	5,550,358
<b>DEVELOPMENT IN ADVANCEMENT</b>																	
COM902	PRE Strategic Comm & Marketing		301,944			95,691	5,000	20,870		227,047	650,552	51,360					701,912
MKT902	ADM Marketing									-	-	209,544					209,544
DIA700	Endowment - Jensen									-	-	-				4,693	4,693
DIA907	University Advancement Operations		164,876			104,900	6,000	40,670		188,846	505,292	42,376					547,668
DIA953	DIA Univ Advancement - Major Gift									-	-	5,000					5,000
DIA954	Annual Fund							8,282		282	8,564	25,000					33,564
DIA922	Alumni Relations/IOHP					48,864		4,500		32,500	85,864	25,000					110,864
<b>TOTAL DEVELOPMENT IN ADVANCEMENT</b>		-	-	466,820	-	249,455	11,000	74,322	-	448,676	1,250,272	358,280	-	-	-	4,693	1,613,245
<b>GENERAL INSTITUTION</b>																	
GEN710	Institution Wide - Telecom Supp									-	-	901,852					901,852
GEN812	University Center Support									-	-	159,346					159,346
GEN837	~7% Administrative Fee									-	-	-		(1,667,995)			(1,667,995)
GEN877	SELP funding/interest expense									-	-	234,000				175,000	409,000
GEN896	Copier Replacement Reserve									-	-	30,000			(45,000)		(15,000)
GEN941	Assessments from State Gov't									-	-	49,679					49,679
GEN971	Staff/Dependents at other Inst.									-	-	20,000					20,000
GEN983	Institution-wide Support									-	-	91,897					91,897
GEN984	State Appropriations									-	-	-				4,046,735	4,046,735
GEN999	GRV Misc Sales & Services									-	-	120					120
	Operating Reserve									-	-	420,000					420,000
	PERS Reserve									-	-	750,000					750,000
	Salary Reserve									-	-	1,676,804					1,676,804
<b>TOTAL GENERAL INSTITUTION</b>		-	-	-	-	-	-	-	-	-	-	4,333,698	-	(1,667,995)	(45,000)	4,221,735	6,842,438
<b>FY19 RECURRING BUDGETED GENERAL FUND EXPENSES</b>		12,642,183	5,321,529	8,183,174	1,736,348	7,465,138	192,823	1,683,133	414,288	20,739,949	58,378,564	13,839,007	202,691	(4,408,711)	(884,979)	4,226,428	71,353,000
<b>ONE-TIME USE OF FUND BALANCE</b>																	
	Retirement Window Payout									-	-	838,000					838,000
	Conference Services Subsidy (FY18-20)									-	-	87,863					87,863
<b>FY19 GENERAL FUND TOTAL</b>		12,642,183	5,321,529	8,183,174	1,736,348	7,465,138	192,823	1,683,133	414,288	20,739,949	58,378,564	14,764,870	202,691	(4,408,711)	(884,979)	4,226,428	72,278,863

**Western Oregon University  
FY19 Education & General Fund Budget Summary**

Category	FY19 Budget	FY18 Budget	Difference
Revenue	71,353,000	68,283,827	3,069,173
Personnel	58,378,564	57,366,527	1,012,037
Services and Supplies	13,839,007	15,499,303	(1,660,296)
Capital Outlay/Equipment	202,691	202,691	-
Internal Sales/Reimburse	(4,408,711)	(6,571,085)	2,162,374
Transfer In	(884,979)	(1,920,316)	1,035,337
Transfer Out	4,226,428	5,103,977	(877,549)
<b>Total Expense</b>	<b>71,353,000</b>	<b>69,681,097</b>	<b>1,671,903</b>

Division	FY19 Budget	FY18 Budget	Difference	Note
President's Office	656,738	618,346	38,392	
University-Wide	39,851	30,797	9,054	
General Counsel	2,324,948	2,367,964	(43,016)	
Academic Affairs	5,032,250	4,362,576	669,674	Willamette Promise funding; additional PRO921 funding; added General Education director & office specialist in registrar
Student Affairs	5,550,358	5,346,744	203,614	Added Asst Director in MSSP & admissions counselor (during FY18)
Graduate Studies/TRI	1,438,503	1,361,375	77,128	Increasing grad assists' pay & added two additional assistantships
Library	2,596,333	2,529,439	66,894	
College of Liberal Arts & Science	23,437,372	23,418,056	19,317	
College of Education	9,138,240	9,246,680	(108,441)	Reduced CPL course fee budget by \$100k based on FY18 actuals
Finance & Administration	12,682,724	12,845,470	(162,746)	Added .5 FTE treasurer, two banner programmers, & public safety officer; savings in UCS and Business budgets
Development in Advancement	1,613,245	1,523,500	89,745	Added two new development officers
General Institution	6,842,438	6,030,150	812,288	Includes reserves for operational, PERS, & salary increases
<b>Total Expense</b>	<b>71,353,000</b>	<b>69,681,097</b>	<b>1,671,903</b>	

Program	FY19 Budget		FY18 Budget		Difference
	Dollars	% Allocation	Dollars	% Allocation	
Instruction	33,621,081	48.25%	33,649,712	48.29%	-0.04%
Research	232,568	0.33%	484,007	0.69%	-0.36%
Academic Support	9,928,574	14.25%	9,797,641	14.06%	0.19%
Student Services	7,240,732	10.39%	6,848,529	9.83%	0.56%
Operation and Maintenance	5,252,220	7.54%	5,429,858	7.79%	-0.25%
Institutional Support	13,401,021	19.23%	13,471,350	19.33%	-0.10%
<b>Total Expense</b>	<b>69,676,196</b>	<b>100.00%</b>	<b>69,681,097</b>	<b>100.00%</b>	<b>0.00%</b>

Please note: Reserve for salary increases is not included in this calculation since it will be spread across multiple program types once it is allocated.

Western Oregon University  
FY19 Non-General Fund Budgets

		Enrollment Fees (+)	Gifts, Grants & Contracts (+)	Investment (+)	Sales & Services (+)	Other Revenues (+)	Svc Dept Sales Reimb (+)	Total Revenue	Unclass Salary (+)	Other Unclassified Pay (+)	Classified Salary (+)	Classified Pay (+)	Student Pay (+)	Other Payroll Exp OPE (+)	
INDEX	DEPT NAME	Acct 01000	Acct 03000	Acct 05000	Acct 06000	Acct 08000	Acct 09000		Acct 10103	Acct 102XX	Acct 10301	Acct 10400	Acct 10501	Acct 109xx	
<b>DESIGNATED AND SERVICE DEPT. FUNDS</b>															
COP901	COUNCIL OF PRESIDENTS				47,075	452,925		500,000	305,432					144,780	
CTL903	TECHNOLOGY RESOURCE CENTER			40				40						-	
DOS957	NATIONAL STUDENT EXCHANGE	2,000						2,000						-	
PSS918	PUBLIC SAFETY				3,000			3,000						-	
PPO928	COMPACTOR SERVICES			240			34,450	34,690						-	
PRE919	SUNDRY GIFTS (NONGEN)				1,000			1,000						-	
RCD901	RCDHHA SUMMMER PROGRAM	65,000						65,000		23,702	7,666			12,234	
RCD902	ASL TESTING			11				11						-	
RCD904	DPS RESOURCE CENTER ON DEAFNESS			412	59,000			59,412						-	
SAB902	NON-CREDIT INT'L PROGRAMS			57	100			157						-	
CAD910	BAND FESTIVAL			105	10,000			10,105		1,100			500	107	
CAD912	MUSIC SCHOLARSHIPS			175				175						-	
CAD928	QUARRIED SCULPTURE STONE			25				25						-	
CAD929	CHORAL FESTIVAL				510			510					300	10	
CAD943	MEL BROWN JAZZ CAMP				38,145			38,145		21,100			150	5	
DEP910	DEP NON CREDIT SPECIAL PROJECTS			300				300						-	
TRD909	TR CONSULTING			650	6,300			6,950						-	
TRD911	TR PUBLICATIONS			60				60						-	
TRD913	TR RESEARCH SUPPORT		900	235				1,135						-	
TRD914	TR TECH SUPPORT			200	500		42,000	42,700	22,016					12,710	
TRD886	DEP TRAFFIC SAFETY ED.	34,635		400				35,035	19,816					12,035	
OUR938	MAILROOM						120,000	120,000						-	
GFA935	GFA SCHOLARSHIPS			1,080				1,080						-	
PRT904	PRINTING PRODUCTION			1,300	130,000		180,000	311,300			103,111	515	12,000	70,355	
UCS904	COMPUTER MAINTENANCE						77,353	77,353			31,097	3,400	1,400	19,382	
UCS907	TELECOMMUNICATIONS				56,000		1,446,000	1,502,000			266,579	14,000		147,616	
<b>TOTAL DESIGNATED AND SERVICE DEPT FUNDS</b>		101,635	900	5,290	351,630	452,925	1,899,803	2,812,183	347,264	45,902	408,453	17,915	14,350	419,234	
<b>AUXILIARY ENTERPRISES FUNDS (EXCLUDING IFC)</b>															
DIA517	SMITH FINE ARTS, ODD YEAR				80,000			80,000						-	
DIA527	SMITH FINE ARTS, EVEN YEAR				-			-						-	
BAO919	PARKING SERVICES			4,300	400,000		7,500	411,800	21,297		39,111	1,532	40,000	46,166	
GEN876	RECREATION CENTER BUILDING FEE	630,000						630,000						-	
GEN948	EXTRAORDINARY TRAVEL													-	
GEN951	ACADEMIC YEAR INCIDENTAL FEES	4,500,000		20,000				4,520,000						-	
GFA962	LIBRARY VENDING INCOME				1,235			1,235						-	
GFA964	GENERAL VENDING INCOME				50,000			50,000						-	
AUX991	WOU BOOKSTORE				1,785,000			1,785,000	64,848		158,427	8,000	17,430	174,783	
OUR901	OFFICE OF UNIVERSITY RESIDENCES	(50,000)		18,000	7,198,332		62,000	7,228,332	430,842	8,600	314,965	4,990	312,500	521,056	
OUR902	RES HALL PROG & TRNG							-						-	
OUR903	RES HALL ASSOC				11,550			11,550					31,545	1,073	
OUR919	RESIDENCE HALL VENDING				10,000			10,000						-	
AUX990	CONFERENCE SERVICES						30,000	30,000	48,000					31,740	

Western Oregon University  
FY19 Non-General Fund Budgets

INDEX	DEPT NAME	Total Personnel Expense	Services and Supplies (+) Acct 20000	General Admin Overhead (+) Acct 28204	Bond Debt (+) Acct 28805	Travel (+) Acct 39000	Capital Outlay (+) Acct 40000	Student Aid (+) Acct 50000	Merchandise for Resale (+) Acct 60000	Indirect Costs (+) Acct 70003	Depreciation (+) Acct 80000	Transfer In (-) Acct 91XXX	Transfer Out (+) Acct 92XXX	TOTAL EXP
<b>DESIGNATED AND SERVICE DEPT. FUNDS</b>														
COP901	COUNCIL OF PRESIDENTS	450,212	49,788											500,000
CTL903	TECHNOLOGY RESOURCE CENTER	-												-
DOS957	NATIONAL STUDENT EXCHANGE	-	2,000											2,000
PSS918	PUBLIC SAFETY	-	2,727							273				3,000
PPO928	COMPACTOR SERVICES	-	34,690											34,690
PRE919	SUNDRY GIFTS (NONGEN)	-	909							91				1,000
RCD901	RCDHHA SUMMER PROGRAM	43,603	15,488							5,909				65,000
RCD902	ASL TESTING	-												-
RCD904	DPS RESOURCE CENTER ON DEAFNESS	-	54,011							5,401				59,412
SAB902	NON-CREDIT INT'L PROGRAMS	-	143							14				157
CAD910	BAND FESTIVAL	1,707	6,798							850			750	10,105
CAD912	MUSIC SCHOLARSHIPS	-						925				(750)		175
CAD928	QUARRIED SCULPTURE STONE	-												-
CAD929	CHORAL FESTIVAL	310	153							46				510
CAD943	MEL BROWN JAZZ CAMP	21,255	13,422							3,468				38,145
DEP910	DEP NON CREDIT SPECIAL PROJECTS	-												-
TRD909	TR CONSULTING	-	6,318							632				6,950
TRD911	TR PUBLICATIONS	-	55							5				60
TRD913	TR RESEARCH SUPPORT	-	1,032							103				1,135
TRD914	TR TECH SUPPORT	34,727	7,973											42,700
TRD886	DEP TRAFFIC SAFETY ED.	31,850								3,185				35,035
OUR938	MAILROOM	-	120,000								7,500			127,500
GFA935	GFA SCHOLARSHIPS	-						50,000				(48,920)		1,080
PRT904	PRINTING PRODUCTION	185,982	125,318								65,000			376,300
UCS904	COMPUTER MAINTENANCE	55,279	19,229								2,500			77,008
UCS907	TELECOMMUNICATIONS	428,195	687,000				114,000				270,000			1,499,195
<b>TOTAL DESIGNATED AND SERVICE DEPT FUNDS</b>		<b>1,253,118</b>	<b>1,147,054</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,000</b>	<b>50,925</b>	<b>-</b>	<b>19,978</b>	<b>345,000</b>	<b>(49,670)</b>	<b>750</b>	<b>2,881,155</b>
<b>AUXILIARY ENTERPRISES FUNDS (EXCLUDING IFC)</b>														
DIA517	SMITH FINE ARTS, ODD YEAR	-	74,074	5,926										80,000
DIA527	SMITH FINE ARTS, EVEN YEAR	-												-
BAO919	PARKING SERVICES	148,106	193,116	27,298							50,000			418,520
GEN876	RECREATION CENTER BUILDING FEE	-			630,000									630,000
GEN948	EXTRAORDINARY TRAVEL	-										(5,000)	5,000	-
GEN951	ACADEMIC YEAR INCIDENTAL FEES	-											4,520,000	4,520,000
GFA962	LIBRARY VENDING INCOME	-	1,143	91										1,235
GFA964	GENERAL VENDING INCOME	-	1,000	80									48,920	50,000
AUX991	WOU BOOKSTORE	423,488	200,000	129,879					1,000,000					1,753,367
OUR901	OFFICE OF UNIVERSITY RESIDENCES	1,592,953	2,351,095	316,764	1,340,961	15,500						(175,000)	1,612,814	7,055,087
OUR902	RES HALL PROG & TRNG	-	42,593	3,407										46,000
OUR903	RES HALL ASSOC	32,618	17,407	4,002										54,026
OUR919	RESIDENCE HALL VENDING	-	8,000	640										8,640
AUX990	CONFERENCE SERVICES	79,740	8,000	7,019								(64,759)		30,000

Western Oregon University  
FY19 Non-General Fund Budgets

INDEX	DEPT NAME	Enrollment Fees	Gifts, Grants & Contracts	Investment	Sales & Services	Other Revenues	Svc Dept Sales Reimb	Total Revenue	Unclass Salary	Other Unclassified Pay	Classified Salary	Classified Pay	Student Pay	Other Payroll Exp OPE
		(+)	(+)	(+)	(+)	(+)	(+)		(+)	(+)	(+)	(+)	(+)	(+)
		Acct 01000	Acct 03000	Acct 05000	Acct 06000	Acct 08000	Acct 09000		Acct 10103	Acct 102XX	Acct 10301	Acct 10400	Acct 10501	Acct 109xx
AUX977	OFFICE OF RESIDENTIAL DINING				3,626,045		177,273	3,803,318	151,560		507,589	15,383	479,293	524,608
AUX978	OFFICE OF RETAIL DINING			10,000	917,026		290,000	1,217,026	30,060		130,429	1,774	275,829	136,636
PRE921	PRESIDENT CATERING SERVICES							-						-
SHC901	STUDENT HEALTH FEES	1,940,718		10,194				1,950,912						-
SHC904	STUDENT HEALTH & COUNSELING					127,211		127,211	486,790	3,975	426,665	22,149	53,280	616,480
SHC915	SHC WELLNESS EDUCATION							-						-
DLA912	RAINBOW DANCE		24,500		15,324			39,824		25,000			11,000	374
TRD915	TR CHILD DEVELOPMENT CENTER				297,420			297,420	154,515	22,761			33,761	157,596
<b>TOTAL AUXILIARY NON-ATHLETICS/NON-IFC FUNDS</b>		<b>7,020,718</b>	<b>24,500</b>	<b>62,494</b>	<b>14,391,932</b>	<b>127,211</b>	<b>566,773</b>	<b>22,193,628</b>	<b>1,387,912</b>	<b>60,336</b>	<b>1,577,186</b>	<b>53,828</b>	<b>1,254,638</b>	<b>2,210,512</b>
<b>INCIDENTAL FEE FUNDED</b>														
Associated Students of WOU														
ASW903	ASWOU Administration							-			23,636		61,438	26,515
ASW909	ASWOU Communications							-						-
ASW910	ASWOU Book Exchange				10,000			10,000						-
ASW915	Model United Nations							-						-
ASW923	ASW Art Club							-						-
ASW926	ASWOU Executive Expense							-						-
ASW929	ASWOU OSA							-						-
ASW934	Natural Science				1,200			1,200						-
ASW936	Multicultural Student Union				2,000			2,000						-
ASW937	Student Organization Director							-						-
ASW942	ASWOU Elections							-						-
ASW943	ASW Multicultural Programs							-						-
ASW944	ASWOU Interntl Student Organization							-						-
ASW947	Business & Economics							-						-
ASW948	M.E. Ch. A.							-						-
ASW951	Triangle Alliance							-						-
ASW961	College Republicans							-						-
ASW968	ASW Campus Sustainability							-						-
ASW969	Black Student Union							-						-
ASW970	Psychology Students Association							-						-
ASW972	Math Club							-						-
ASW973	American Sign Language Club				90			90						-
ASW974	Monmouth Student Nurses Assoc							-						-
ASW978	Hawaii Club							-						-
ASW980	Anthropology Club				30			30						-
ASW981	ASWOU Senate							-						-
ASW983	ASWOU Food Pantry							-						-
ASW986	Gerontology Club							-						-
ASW988	Byte Club							-						-
ASW989	Acapella Club							-						-
ASW990	Student Veterans of America							-						-

Western Oregon University  
FY19 Non-General Fund Budgets

INDEX	DEPT NAME	Total Personnel Expense	Services and Supplies (+) Acct 20000	General Admin Overhead (+) Acct 28204	Bond Debt (+) Acct 28805	Travel (+) Acct 39000	Capital Outlay (+) Acct 40000	Student Aid (+) Acct 50000	Merchandise for Resale (+) Acct 60000	Indirect Costs (+) Acct 70003	Depreciation (+) Acct 80000	Transfer In (-) Acct 91XXX	Transfer Out (+) Acct 92XXX	TOTAL EXP
AUX977	OFFICE OF RESIDENTIAL DINING	1,678,433	577,975	256,593					951,000				275,000	3,739,000
AUX978	OFFICE OF RETAIL DINING	574,729	172,491	92,978					415,000					1,255,197
PRE921	PRESIDENT CATERING SERVICES	-	6,500	520										7,020
SHC901	STUDENT HEALTH FEES	-		-									1,940,718	1,940,718
SHC904	STUDENT HEALTH & COUNSELING	1,609,338	292,358	152,136	158,000							(2,098,718)		113,114
SHC915	SHC WELLNESS EDUCATION	-	16,160	1,293										17,453
DLA912	RAINBOW DANCE	36,374	500	2,950										39,824
TRD915	TR CHILD DEVELOPMENT CENTER	368,633	30,364	31,920								(214,574)		216,342
<b>TOTAL AUXILIARY NON-ATHLETICS/NON-IFC FUNDS</b>		<b>6,544,411</b>	<b>3,992,776</b>	<b>1,033,495</b>	<b>2,128,961</b>	<b>15,500</b>	<b>-</b>	<b>-</b>	<b>2,366,000</b>	<b>-</b>	<b>50,000</b>	<b>(2,558,051)</b>	<b>8,402,452</b>	<b>21,975,544</b>

**INCIDENTAL FEE FUNDED**

Associated Students of WOU

ASW903	ASWOU Administration	111,589	31,343	10,577							1,151	(156,044)	1,384	0
ASW909	ASWOU Communications	-	4,958	367								(6,325)	1,000	(0)
ASW910	ASWOU Book Exchange	-	9,311	689										10,000
ASW915	Model United Nations	-	3,885	1,288		13,514						(18,687)		(0)
ASW923	ASW Art Club	-	856	100		500						(1,456)		0
ASW926	ASWOU Executive Expense	-	9,730	1,177		6,178						(17,085)		0
ASW929	ASWOU OSA	-	25,277	1,965		1,275						(28,517)		(0)
ASW934	Natural Science	-	875	577		6,916						(7,168)		1,200
ASW936	Multicultural Student Union	-	18,053	1,484		2,000						(19,537)		2,000
ASW937	Student Organization Director	-	2,717	201								(4,418)	1,500	0
ASW942	ASWOU Elections	-	915	68								(983)		(0)
ASW943	ASW Multicultural Programs	-	1,466	108								(1,574)		0
ASW944	ASWOU Interntl Student Organization	-	2,276	219		685						(3,180)		0
ASW947	Business & Economics	-	862	79		200						(1,141)		(0)
ASW948	M.E. Ch. A.	-	2,540	444		3,458						(6,442)		(0)
ASW951	Triangle Alliance	-	2,421	179								(2,600)		0
ASW961	College Republicans	-	1,109	126		600						(1,835)		0
ASW968	ASW Campus Sustainability	-	260	19								(279)		0
ASW969	Black Student Union	-	1,291	96								(1,387)		(0)
ASW970	Psychology Students Association	-	1,269	146		700						(2,115)		(0)
ASW972	Math Club	-	598	44								(642)		0
ASW973	American Sign Language Club	-	998	74								(982)		90
ASW974	Monmouth Student Nurses Assoc	-	542	40								(582)		0
ASW978	Hawaii Club	-	559	41								(600)		0
ASW980	Anthropology Club	-	146	53		569						(738)		30
ASW981	ASWOU Senate	-	366	27								(393)		0
ASW983	ASWOU Food Pantry	-	274	20								(294)		0
ASW986	Gerontology Club	-	195	14								(209)		0
ASW988	Byte Club	-	94	55		650						(799)		0
ASW989	Acapella Club	-	-	26		350						(376)		(0)
ASW990	Student Veterans of America	-	236	164		1,986						(2,386)		0

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INDEX	DEPT NAME	Enrollment Fees	Gifts, Grants & Contracts	Investment	Sales & Services	Other Revenues	Svc Dept Sales Reimb		Unclass Salary	Other Unclassified Pay	Classified Salary	Classified Pay	Student Pay	Other Payroll Exp OPE
		(+)	(+)	(+)	(+)	(+)	(+)	Total Revenue	(+)	(+)	(+)	(+)	(+)	(+)
		Acct 01000	Acct 03000	Acct 05000	Acct 06000	Acct 08000	Acct 09000		Acct 10103	Acct 102XX	Acct 10301	Acct 10400	Acct 10501	Acct 109xx
Campus Recreation														
DOS967	Health & Wellness Center				63,500		6,500	70,000	170,972	2,655	37,612		203,952	140,064
DOS982	Health and Wellness Programs				3,500			3,500		6,590			8,023	810
DOS983	Aquatic Center Operation							-					35,563	1,209
DOS984	Aquatic Center Programs				47,500		5,000	52,500		2,250			33,930	1,337
DOS985	Intramurals				8,000			8,000					35,925	1,221
DOS986	Turf and Grass Fields							2,700					2,565	87
DOS800	Men's Lacrosse		9,371					9,371		8,068				658
DOS801	Men's Soccer		1,758					1,758		1,513				123
DOS802	Men's Rugby		2,343					2,343		2,017				164
DOS803	Women's Rugby		2,343					2,343		2,017				164
DOS804	SORC Rock Climbing							-						-
DOS806	Dance Team							-		2,500				204
Creative Arts														
CAD931	Broadway/Opera							-		564				46
CAD932	Choral Organizations				800			800		420			1,728	93
CAD933	Instrumental Jazz				1,050			1,050		420			776	61
CAD934	Vocal Jazz							-		410			496	50
CAD935	Guest Artists				790			790		6,096			679	520
CAD936	Western OR Symphony & Wind Ensemble			21	257			278		2,753			1,464	274
CAD937	WOU Dance Theatre				8,000			8,000					2,953	100
CAD938	Theatre				12,000			12,000					33,246	1,130
CAD939	Summer Theatre				300			300		5,873			6,572	702
CAD941	Instrumental Chamber Ensembles							-						-
CAD942	IFC Art Gallery				660		75	735					2,508	85
CAD945	IFC Smith Fine Arts - Labor							-	27,048					25,308
Student Engagement														
SEO901	Student Engagement Operations				20,551		234,823	255,374	343,744		156,025	5,877	159,594	371,129
SEO902	Ledership, Inclusion, & Activities (LIA)				2,600			2,600						-
SEO903	Student Activities Board				4,546			4,546					9,652	328
Student Media														
SEO904	Student Media							-						-
SEO905	Northwest Passage							-					4,455	151
SEO906	Western Journal		2,000		6,000			8,000					55,305	1,880
SEO907	KWOU Student Radio Station				150			150					4,455	151
Student Affairs														
DOS923	Interpreters (Access)							-		18,199				1,483
DOS975	SPEAK (Abby's House)				100			100					5,322	181
DOS979	WOLF Ride				500		2,500	3,000					31,316	1,065
DOS980	Student Programs (SLCD)				-			-						-
Athletics														
ZA1130	IFC Athl Admin - Maintenance							-						-
ZA1134	IFC Athl Admin - Mbr/Due							-						-
ZA1135	IFC Athl Admin - Oper Expense							-						-
ZA1521	IFC Athl AT - Staff Salaries							-						-
ZA1526	IFC Athl AT - Equip, Uniforms							-						-
ZA1530	IFC Athl AT - Maintenance							-						-
ZA1535	IFC Athl AT - Other Op Expense							-						-



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INDEX	DEPT NAME	Total Personnel Expense	Services and Supplies (+) Acct 20000	General Admin Overhead (+) Acct 28204	Bond Debt (+) Acct 28805	Travel (+) Acct 39000	Capital Outlay (+) Acct 40000	Student Aid (+) Acct 50000	Merchandise for Resale (+) Acct 60000	Indirect Costs (+) Acct 70003	Depreciation (+) Acct 80000	Transfer In (-) Acct 91XXX	Transfer Out (+) Acct 92XXX	TOTAL EXP
Campus Recreation														
DOS967	Health & Wellness Center	555,255	706,291	93,891		7,250					366,682	(1,307,188)		422,181
DOS982	Health and Wellness Programs	15,423	3,568	1,428		300						(17,218)		3,500
DOS983	Aquatic Center Operation	36,772	69,899	7,894								(114,565)		(0)
DOS984	Aquatic Center Programs	37,517	4,575	3,115										45,207
DOS985	Intramurals	37,146	7,567	3,342		450						(40,505)		8,000
DOS986	Turf and Grass Fields	2,652	21,393	1,779								(23,124)		2,700
DOS800	Men's Lacrosse	8,726	9,533	2,204		11,520						(22,611)		9,371
DOS801	Men's Soccer	1,636	1,439	294		900						(2,511)		1,758
DOS802	Men's Rugby	2,181	4,600	925		5,720						(11,083)		2,343
DOS803	Women's Rugby	2,181	2,608	710		4,800						(7,956)		2,343
DOS804	SORC Rock Climbing	-	200	74		800						(1,074)		-
DOS806	Dance Team	2,704	2,201	363								(5,268)		(0)
Creative Arts														
CAD931	Broadway/Opera	610	2,520	232								(3,362)		(0)
CAD932	Choral Organizations	2,241	4,744	1,042		7,100						(14,327)		800
CAD933	Instrumental Jazz	1,257	13,668	1,535		5,816						(17,031)		5,244
CAD934	Vocal Jazz	956	7,312	1,202		7,971						(17,441)		(0)
CAD935	Guest Artists	7,295	15,200	1,665								(23,370)		790
CAD936	Western OR Symphony & Wind Ensemble	4,491	15,490	2,136		8,881						(30,720)		278
CAD937	WOU Dance Theatre	3,053	30,622	3,122		8,520						(37,318)		8,000
CAD938	Theatre	34,376	61,656	7,348		3,266					1,166	(95,812)		12,000
CAD939	Summer Theatre	13,147	10,742	1,768								(25,357)		300
CAD941	Instrumental Chamber Ensembles	-	6,278	1,006		7,316						(14,600)		(0)
CAD942	IFC Art Gallery	2,593	11,817	1,166		1,350						(16,192)		735
CAD945	IFC Smith Fine Arts - Labor	52,356	329	3,899								(49,212)		7,371
Student Engagement														
SEO901	Student Engagement Operations	1,036,368	332,402	101,649		4,872					482,609	(1,313,926)	85,527	729,501
SEO902	Leadership, Inclusion, & Activities (LIA)	-	61,540	5,090		7,240						(67,779)		6,091
SEO903	Student Activities Board	9,980	46,326	4,509		4,628						(62,635)		2,808
Student Media														
SEO904	Student Media	-	4,451	507		2,402						(7,360)		0
SEO905	Northwest Passage	4,606	3,586	606								(8,799)		(0)
SEO906	Western Journal	57,185	14,309	5,291								(68,785)		8,000
SEO907	KWOU Student Radio Station	4,606	2,336	514								(7,306)		150
Student Affairs														
DOS923	Interpreters (Access)	19,682	3,207	1,694								(24,583)		0
DOS975	SPEAK (Abby's House)	5,503	1,131	491								(23,025)		(15,900)
DOS979	WOLF Ride	32,381	6,534	2,880							8,499	(47,293)		3,000
DOS980	Student Programs (SLCD)	-	7,118	527								(7,645)		(0)
Athletics														
ZA1130	IFC Athl Admin - Maintenance	-	7,259	537								(7,796)		0
ZA1134	IFC Athl Admin - Mbr/Due	-	35,000	2,590								(37,590)		-
ZA1135	IFC Athl Admin - Oper Expense	-	9,745	721								(10,466)		0
ZA1521	IFC Athl AT - Staff Salaries	-	63,975	4,734								(68,709)		0
ZA1526	IFC Athl AT - Equip, Uniforms	-	17,191	1,272								(18,463)		0
ZA1530	IFC Athl AT - Maintenance	-	360	27								(387)		(0)
ZA1535	IFC Athl AT - Other Op Expense	-	1,250	93								(1,343)		(0)

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		Enrollment Fees (+)	Gifts, Grants & Contracts (+)	Investment (+)	Sales & Services (+)	Other Revenues (+)	Svc Dept Sales Reimb (+)		Unclass Salary (+)	Other Unclassified Pay (+)	Classified Salary (+)	Classified Pay (+)	Student Pay (+)	Other Payroll Exp OPE (+)
INDEX	DEPT NAME	Acct 01000	Acct 03000	Acct 05000	Acct 06000	Acct 08000	Acct 09000	Total Revenue	Acct 10103	Acct 102XX	Acct 10301	Acct 10400	Acct 10501	Acct 109xx
ZA1621	IFC Athl Wt Rm - Staff Salaries							-						-
ZA1626	IFC Athl Wt Room - E/U/S							-						-
ZA1630	IFC Athl Wt Room - Maintenance							-						-
ZH4131	Cheerleading CHR Spirit							-						-
ZA2325	IFC Athl WSO - Team Travel							-						-
ZA2425	IFC Athl XC - Team Travel							-						-
ZA2525	IFC Athl MBX - Team Travel							-						-
ZA2625	IFC Athl WBX - Team Travel							-						-
ZA2725	IFC Athl ITK - Team Travel							-						-
ZA2825	IFC Athl OTK - Team Travel							-						-
ZA2925	IFC Athl BSB - Team Travel							-						-
ZA3025	IFC Athl SFT - Team Travel							-						-
ZI2125	IFC FTB - Team Travel							-						-
ZI2126	IFC FTB - Equip, Uniforms							-						-
ZI2127	IFC FTB - Game Day							-						-
ZI2135	IFC FTB - Oper Expense							-						-
ZI2225	IFC VLB Team Travel							-						-
ZI2226	IFC VLB - Equip, Uniforms							-						-
ZI2227	IFC VLB - Game Day							-						-
ZI2235	IFC VLB - Oper Expense							-						-
ZI2318	IFC WSO - Guarantees - Expense							-						-
ZI2325	IFC WSO - Team Travel							-						-
ZI2326	IFC WSO - Equip, Uniforms							-						-
ZI2327	IFC WSO - Game Day							-						-
ZI2335	IFC WSO - Oper Expense							-						-
ZI2418	IFC XC Guarantees - Expense							-						-
ZI2425	IFC XC - Team Travel							-						-
ZI2426	IFC XC - Equip, Uniforms							-						-
ZI2435	IFC XC - Oper Expense							-						-
ZI2518	IFC MBX Guarantees - Expense							-						-
ZI2525	IFC MBX - Team Travel							-						-
ZI2526	IFC MBX - Equip, Uniforms							-						-
ZI2527	IFC MBX - Game Day							-						-
ZI2535	IFC MBX - Oper Expense							-						-
ZI2618	IFC WBX Guarantees - Expense							-						-
ZI2625	IFC WBX - Team Travel							-						-
ZI2626	IFC WBX - Equip, Uniforms							-						-
ZI2627	IFC WBX - Game Day							-						-
ZI2635	IFC WBX - Oper Expense							-						-
ZI2725	IFC ITK - Team Travel							-						-
ZI2825	IFC OTK- Team Travel							-						-
ZI2826	IFC OTK- Equip, Uniforms							-						-
ZI2827	IFC OTK- Game Day							-						-
ZI2835	IFC OTK- Oper Expense							-						-

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		Total Personnel Expense	Services and Supplies (+) Acct 20000	General Admin Overhead (+) Acct 28204	Bond Debt (+) Acct 28805	Travel (+) Acct 39000	Capital Outlay (+) Acct 40000	Student Aid (+) Acct 50000	Merchandise for Resale (+) Acct 60000	Indirect Costs (+) Acct 70003	Depreciation (+) Acct 80000	Transfer In (-) Acct 91XXX	Transfer Out (+) Acct 92XXX	TOTAL EXP
INDEX	DEPT NAME													
ZA1621	IFC Athl Wt Rm - Staff Salaries	-	47,608	3,523								(51,131)		(0)
ZA1626	IFC Athl Wt Room - E/U/S	-	3,215	238								(3,453)		(0)
ZA1630	IFC Athl Wt Room - Maintenance	-	600	44								(644)		0
ZH4131	Cheerleading CHR Spirit	-	9,140	676								(9,816)		0
ZA2325	IFC Athl WSO - Team Travel	-	5,000	370								(5,370)		-
ZA2425	IFC Athl XC - Team Travel	-	8,000	592								(8,592)		-
ZA2525	IFC Athl MBX - Team Travel	-	10,640	787								(11,427)		0
ZA2625	IFC Athl WBX - Team Travel	-	8,736	646								(9,382)		0
ZA2725	IFC Athl ITK - Team Travel	-	18,717	1,385								(20,102)		0
ZA2825	IFC Athl OTK - Team Travel	-	6,949	514								(7,463)		0
ZA2925	IFC Athl BSB - Team Travel	-	11,209	829								(12,038)		0
ZA3025	IFC Athl SFT - Team Travel	-	11,000	814								(11,814)		-
ZI2125	IFC FTB - Team Travel	-	85,630	6,337								(91,967)		(0)
ZI2126	IFC FTB - Equip, Uniforms	-	43,000	3,182								(46,182)		-
ZI2127	IFC FTB - Game Day	-	18,000	1,332								(19,332)		-
ZI2135	IFC FTB - Oper Expense	-	74,500	5,513								(80,013)		-
ZI2225	IFC VLB Team Travel	-	50,318	3,724								(54,042)		(0)
ZI2226	IFC VLB - Equip, Uniforms	-	8,750	648								(9,398)		(0)
ZI2227	IFC VLB - Game Day	-	14,480	1,072								(15,552)		(0)
ZI2235	IFC VLB - Oper Expense	-	6,626	490								(7,116)		0
ZI2318	IFC WSO - Guarantees - Expense	-	1,000	74								(1,074)		-
ZI2325	IFC WSO - Team Travel	-	48,090	3,559								(51,649)		(0)
ZI2326	IFC WSO - Equip, Uniforms	-	3,417	253								(3,670)		(0)
ZI2327	IFC WSO - Game Day	-	6,440	477								(6,917)		(0)
ZI2335	IFC WSO - Oper Expense	-	8,770	649								(9,419)		(0)
ZI2418	IFC XC Guarantees - Expense	-	2,000	148								(2,148)		-
ZI2425	IFC XC - Team Travel	-	16,796	1,243								(18,039)		(0)
ZI2426	IFC XC - Equip, Uniforms	-	375	28								(403)		(0)
ZI2435	IFC XC - Oper Expense	-	16,604	1,229								(17,833)		(0)
ZI2518	IFC MBX Guarantees - Expense	-	7,000	518								(7,518)		-
ZI2525	IFC MBX - Team Travel	-	56,294	4,166								(60,460)		(0)
ZI2526	IFC MBX - Equip, Uniforms	-	1,276	94								(1,370)		0
ZI2527	IFC MBX - Game Day	-	22,900	1,695								(24,595)		(0)
ZI2535	IFC MBX - Oper Expense	-	3,000	222								(3,222)		-
ZI2618	IFC WBX Guarantees - Expense	-	1,900	141								(2,041)		(0)
ZI2625	IFC WBX - Team Travel	-	52,000	3,848								(55,848)		-
ZI2626	IFC WBX - Equip, Uniforms	-	3,180	235								(3,415)		0
ZI2627	IFC WBX - Game Day	-	17,042	1,261								(18,303)		0
ZI2635	IFC WBX - Oper Expense	-	6,162	456								(6,618)		(0)
ZI2725	IFC ITK - Team Travel	-	27,970	2,070								(30,040)		(0)
ZI2825	IFC OTK- Team Travel	-	41,828	3,095								(44,923)		0
ZI2826	IFC OTK- Equip, Uniforms	-	10,107	748								(10,855)		(0)
ZI2827	IFC OTK- Game Day	-	1,000	74								(1,074)		-
ZI2835	IFC OTK- Oper Expense	-	400	30								(430)		(0)

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INDEX	DEPT NAME	Enrollment Fees	Gifts, Grants & Contracts	Investment	Sales & Services	Other Revenues	Svc Dept Sales Reimb		Unclass Salary	Other Unclassified Pay	Classified Salary	Classified Pay	Student Pay	Other Payroll Exp OPE
		(+)	(+)	(+)	(+)	(+)	(+)	Total Revenue	(+)	(+)	(+)	(+)	(+)	(+)
		Acct 01000	Acct 03000	Acct 05000	Acct 06000	Acct 08000	Acct 09000		Acct 10103	Acct 102XX	Acct 10301	Acct 10400	Acct 10501	Acct 109xx
ZI2925	IFC BSB - Team Travel							-						-
ZI2926	IFC BSB - Equip, Uniforms							-						-
ZI2927	IFC BSB - Game Day							-						-
ZI2935	IFC BSB - Oper Expense							-						-
ZI3025	IFC SFT - Team Travel							-						-
ZI3026	IFC SFT - Equip, Uniforms							-						-
ZI3027	IFC SFT - Game Day							-						-
ZI3035	IFC SFT - Oper Expense							-						-
ZP1133	Ins Prem Admin - Med							-						-
ZU2133	Ins Ded FTB - Med							-						-
ZU2233	Ins Ded VLB - Med							-						-
ZU2333	Ins Ded WSO - Med							-						-
ZU2433	Ins Ded XC - Med							-						-
ZU2533	Ins Ded MBX - Med							-						-
ZU2633	Ins Ded WBX - Med							-						-
ZU2733	Ins Ded ITK - Med							-						-
ZU2833	Ins Ded OTK - Med							-						-
ZU2933	Ins Ded BSB - Med							-						-
ZU3033	Ins Ded SFT - Med							-						-
ZU4133	Ins Ded CHR - Spirit							-						-
<b>TOTAL IFC</b>		-	17,815	21	194,124	-	251,598	463,558	541,764	62,345	217,273	5,877	701,917	577,296
<b>Athletics</b>														
ZT1111	ATH TICKETS/INC CONCESSION REV				13,000			13,000						-
ZT1127	ATHLETIC GAME EXP							-						-
ZT1135	ATHLETIC TIX OTHER OPERATING							-						-
ZT1330	EQUIP MANAGER GEN EXPENSE							-						-
ZT2127	FOOTBALL-GAME EXP				30,000			30,000						-
ZT2227	VOLLEYBALL-GAME EXP							-						-
ZT2327	WMN'S SOCCER-GAME EXP							-						-
ZT2427	CROSS CNTRY-GAME EXP							-						-
ZT2527	MENS BKTBALL-GAME EXP				7,000			7,000						-
ZT2627	WMNS BKTBALL-GAME EXP				4,500			4,500						-
ZT2827	TRACK-GAME EXP				800			800						-
ZT2927	BASEBALL-GAME EXP							-						-
ZT3027	SOFTBALL-GAME EXP							-						-
ZL1121	Ltty Admin- Staff Salaries					511,594		511,594						-
ZL1126	Ltty Admin - E/U/S							-						-
ZL1130	Ltty Admin - Maintenance							-						-
ZL1135	Ltty Admin - Other Oper Exp							-						-
ZL1428	Ltty SID - Fndr/Mktg			1,500				1,500						-
ZL1435	Ltty SID - Op Exp							-						-
ZL1521	Ltty Ath Train - Staff Salaries							-						-
ZL2117	Ltty FTB - Fin Aid							-						-
ZL2217	Ltty VLB - Fin Aid							-						-
ZL2317	Ltty WSO - Fin Aid							-						-
ZL2517	Ltty MBX - Fin Aid							-						-
ZL2617	Ltty WBX - Fin Aid							-						-
ZL2917	Ltty BSB - Fin Aid							-						-
ZL3017	Ltty SFT - Fin Aid							-						-
ZL3717	Ltty MTK - Fin Aid							-						-
ZL3817	Ltty WTK - Fin Aid							-						-

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INDEX	DEPT NAME	Total Personnel Expense	Services and Supplies (+) Acct 20000	General Admin Overhead (+) Acct 28204	Bond Debt (+) Acct 28805	Travel (+) Acct 39000	Capital Outlay (+) Acct 40000	Student Aid (+) Acct 50000	Merchandise for Resale (+) Acct 60000	Indirect Costs (+) Acct 70003	Depreciation (+) Acct 80000	Transfer In (-) Acct 91XXX	Transfer Out (+) Acct 92XXX	TOTAL EXP
ZI2925	IFC BSB - Team Travel	-	78,166	5,784								(83,950)		0
ZI2926	IFC BSB - Equip, Uniforms	-	16,532	1,223								(17,755)		0
ZI2927	IFC BSB - Game Day	-	10,300	762								(11,062)		0
ZI2935	IFC BSB - Oper Expense	-	4,124	305								(4,429)		0
ZI3025	IFC SFT - Team Travel	-	83,959	6,213								(90,172)		(0)
ZI3026	IFC SFT - Equip, Uniforms	-	3,665	271								(3,936)		0
ZI3027	IFC SFT - Game Day	-	6,880	509								(7,389)		0
ZI3035	IFC SFT - Oper Expense	-	2,677	198								(2,875)		0
ZP1133	Ins Prem Admin - Med	-	80,022	5,922								(85,944)		(0)
ZU2133	Ins Ded FTB - Med	-	3,600	266								(3,866)		0
ZU2233	Ins Ded VLB - Med	-	350	26								(376)		(0)
ZU2333	Ins Ded WSO - Med	-	350	26								(376)		(0)
ZU2433	Ins Ded XC - Med	-	350	26								(376)		(0)
ZU2533	Ins Ded MBX - Med	-	350	26								(376)		(0)
ZU2633	Ins Ded WBX - Med	-	350	26								(376)		(0)
ZU2733	Ins Ded ITK - Med	-	350	26								(376)		(0)
ZU2833	Ins Ded OTK - Med	-	350	26								(376)		(0)
ZU2933	Ins Ded BSB - Med	-	350	26								(376)		(0)
ZU3033	Ins Ded SFT - Med	-	350	26								(376)		(0)
ZU4133	Ins Ded CHR - Spirit	-	350	26								(376)		(0)
<b>TOTAL IFC</b>		<b>2,106,471</b>	<b>2,848,488</b>	<b>377,077</b>	<b>-</b>	<b>140,683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>860,107</b>	<b>(5,142,345)</b>	<b>89,411</b>	<b>1,279,892</b>
<b>Athletics</b>														
ZT1111	ATH TICKETS/INC CONCESSION REV	-	8,709	645										9,354
ZT1127	ATHLETIC GAME EXP	-	10,000	740										10,740
ZT1135	ATHLETIC TIX OTHER OPERATING	-	300	22										322
ZT1330	EQUIP MANAGER GEN EXPENSE	-	2,500	185										2,685
ZT2127	FOOTBALL-GAME EXP	-	12,500	925										13,425
ZT2227	VOLLEYBALL-GAME EXP	-	2,500	185										2,685
ZT2327	WMN'S SOCCER-GAME EXP	-	530	39										569
ZT2427	CROSS CNTRY-GAME EXP	-	950	70										1,020
ZT2527	MENS BKTBALL-GAME EXP	-	2,400	178										2,578
ZT2627	WMNS BKTBALL-GAME EXP	-	2,100	155										2,255
ZT2827	TRACK-GAME EXP	-	7,000	518										7,518
ZT2927	BASEBALL-GAME EXP	-	1,000	74										1,074
ZT3027	SOFTBALL-GAME EXP	-	1,000	74										1,074
ZL1121	Ltty Admin- Staff Salaries	-	6,000	444										6,444
ZL1126	Ltty Admin - E/U/S	-	3,562	264										3,826
ZL1130	Ltty Admin - Maintenance	-	257	19										276
ZL1135	Ltty Admin - Other Oper Exp	-	37,176	2,751										39,927
ZL1428	Ltty SID - Fndr/Mktg	-	27,400	2,028										29,428
ZL1435	Ltty SID - Op Exp	-	2,312	171										2,483
ZL1521	Ltty Ath Train - Staff Salaries	-	23,939	1,771										25,710
ZL2117	Ltty FTB - Fin Aid	-						87,319						87,319
ZL2217	Ltty VLB - Fin Aid	-						52,587						52,587
ZL2317	Ltty WSO - Fin Aid	-						41,000						41,000
ZL2517	Ltty MBX - Fin Aid	-						31,072						31,072
ZL2617	Ltty WBX - Fin Aid	-						84,328						84,328
ZL2917	Ltty BSB - Fin Aid	-						24,240						24,240
ZL3017	Ltty SFT - Fin Aid	-						31,575						31,575
ZL3717	Ltty MTK - Fin Aid	-						20,398						20,398
ZL3817	Ltty WTK - Fin Aid	-						32,481						32,481

Western Oregon University  
FY19 Non-General Fund Budgets

		Enrollment Fees	Gifts, Grants & Contracts	Investment	Sales & Services	Other Revenues	Svc Dept Sales Reimb		Unclass Salary	Other Unclassified Pay	Classified Salary	Classified Pay	Student Pay	Other Payroll Exp OPE
		(+)	(+)	(+)	(+)	(+)	(+)	Total Revenue	(+)	(+)	(+)	(+)	(+)	(+)
INDEX	DEPT NAME	Acct 01000	Acct 03000	Acct 05000	Acct 06000	Acct 08000	Acct 09000		Acct 10103	Acct 102XX	Acct 10301	Acct 10400	Acct 10501	Acct 109xx
ZS1135	Spec Prj Adm - Other Op Expense					5,200		5,200						-
ZS1629	Spec Prj WtRm - Camp Expense					4,000		4,000						-
ZS2119	Spec Prj FTB - Extra Coach Salary					175,280		175,280						-
ZS2125	Spec Prj FTB - Team Travel							-						-
ZS2126	Spec Prj FTB - E/U/S							-						-
ZS2135	Spec Prj FTB - Other Op Expense							-						-
ZS3619	Spec Prj FBTC - Coach Salary							-						-
ZS3629	Spec Prj FBTC - Camp Expense							-						-
ZS3635	Spec Prj FBTC - Other Op Expense							-						-
ZS2226	Spec Prj VLB - E/U/S					17,000		17,000						-
ZS2229	Spec Prj VLB - Camp Exp							-						-
ZS2235	Spec Prj VLB - Other Op Expense							-						-
ZS2326	Spec Prj WSO - E/U/S					10,580		10,580						-
ZS2329	Spec Prj WSO - Camp Expense							-						-
ZS2335	Spec Prj WSO - Other Op Expense							-						-
ZS2426	Spec Prj XC - E/U/S					12,000		12,000						-
ZS2435	Spec Prj XC - Other Op Expense							-						-
ZS2519	Spec Prj MBX - Extra Coach Salary					25,650		25,650						-
ZS2526	Spec Prj MBX - E/U/S							-						-
ZS2529	Spec Prj MBX - Camp Expense							-						-
ZS2535	Spec Prj MBX - Other Op Expense							-						-
ZS2626	Spec Prj WBX - E/U/S					10,650		10,650						-
ZS2629	Spec Prj WBX - Camp Exp							-						-
ZS2635	Spec Prj WBX - Other Op Exp							-						-
ZS2834	Spec Prj TRK - Memberships					1,003		1,003						-
ZS2835	Spec Prj TRK - Other Op Expense							-						-
ZS2926	Spec Prj BSB - E/U/S					36,000		36,000						-
ZS2929	Spec Prj BSB - Camp Expenses							-						-
ZS2935	Spec Prj BSB - Other Op Expense							-						-
ZS3019	Spec Prj SFT - Coach Salary					36,000		36,000						-
ZS3026	Spec Prj SFT - E/U/S							-						-
ZS3029	Spec Prj SFT - Camp Expense							-						-
ZS3035	Spec Prj SFT - Other Op Expense							-						-
ZS4131	Spec Prj CHR - Cheerleading					607		607						-
<b>TOTAL NON-IFC AUXILIARY ATHLETICS</b>		-	-	1,500	55,300	845,564	-	902,364	-	-	-	-	-	-
<b>Athletics General Fund Support</b>														
ZF1221	"GF" Adm - Admin Salary								278,952		55,548			201,267
ZF1521	"GF" Adm - Athletic Training								138,460					110,523
ZF1621	"GF" Adm - Weight Room Salary								82,627					59,375
ZF2119	"GF" FTB - Coach Salary								273,082					147,052
ZF2121	"GF" FTB - Staff Sal/Benefits													-
ZF2219	"GF" VLB - Coach Salary								94,356					62,975
ZF2319	"GF" WSO - Coach Salary								93,552					62,728
ZF2519	"GF" MBX - Coach Expense								136,476					72,727
ZF2619	"GF" WBX - Coach Salary								101,256					65,094
ZF2819	"GF" TRK - Coach Salary								128,916					73,585
ZF2919	"GF" BSB - Coach Salary								222,191					116,818
ZF3019	"GF" SFT - Coach Salary								98,616					64,283
<b>TOTAL ATHLETICS GENERAL FUND SUPPORT</b>		-	-	-	-	-	-	-	1,648,484	-	55,548	-	-	1,036,427
<b>TOTAL AUXILIARY ENTERPRISES FUNDS</b>		<b>7,122,353</b>	<b>43,215</b>	<b>69,305</b>	<b>14,992,986</b>	<b>1,425,700</b>	<b>2,718,174</b>	<b>26,371,733</b>	<b>3,925,423</b>	<b>168,583</b>	<b>2,258,460</b>	<b>77,620</b>	<b>1,970,905</b>	<b>4,243,469</b>

Western Oregon University  
FY19 Non-General Fund Budgets

		Total Personnel Expense	Services and Supplies (+) Acct 20000	General Admin Overhead (+) Acct 28204	Bond Debt (+) Acct 28805	Travel (+) Acct 39000	Capital Outlay (+) Acct 40000	Student Aid (+) Acct 50000	Merchandise for Resale (+) Acct 60000	Indirect Costs (+) Acct 70003	Depreciation (+) Acct 80000	Transfer In (-) Acct 91XXX	Transfer Out (+) Acct 92XXX	TOTAL EXP
INDEX	DEPT NAME													
ZS1135	Spec Prj Adm - Other Op Expense	-	5,000	370										5,370
ZS1629	Spec Prj WtRm - Camp Expense	-	3,000	222										3,222
ZS2119	Spec Prj FTB - Extra Coach Salary	-	35,000	2,590										37,590
ZS2125	Spec Prj FTB - Team Travel	-	15,000	1,110										16,110
ZS2126	Spec Prj FTB - E/U/S	-	15,000	1,110										16,110
ZS2135	Spec Prj FTB - Other Op Expense	-	6,500	481										6,981
ZS3619	Spec Prj FBTC - Coach Salary	-	5,730	424										6,154
ZS3629	Spec Prj FBTC - Camp Expense	-	85,000	6,290										91,290
ZS3635	Spec Prj FBTC - Other Op Expense	-	450	33										483
ZS2226	Spec Prj VLB - E/U/S	-	2,000	148										2,148
ZS2229	Spec Prj VLB - Camp Exp	-	10,000	740										10,740
ZS2235	Spec Prj VLB - Other Op Expense	-	200	15										215
ZS2326	Spec Prj WSO - E/U/S	-	2,000	148										2,148
ZS2329	Spec Prj WSO - Camp Expense	-	1,000	74										1,074
ZS2335	Spec Prj WSO - Other Op Expense	-	69	5										74
ZS2426	Spec Prj XC - E/U/S	-	2,000	148										2,148
ZS2435	Spec Prj XC - Other Op Expense	-	7,800	577										8,377
ZS2519	Spec Prj MBX - Extra Coach Salary	-	2,000	148										2,148
ZS2526	Spec Prj MBX - E/U/S	-	3,500	259										3,759
ZS2529	Spec Prj MBX - Camp Expense	-	12,700	940										13,640
ZS2535	Spec Prj MBX - Other Op Expense	-	1,000	74										1,074
ZS2626	Spec Prj WBX - E/U/S	-	1,500	111										1,611
ZS2629	Spec Prj WBX - Camp Exp	-	5,000	370										5,370
ZS2635	Spec Prj WBX - Other Op Exp	-	200	15										215
ZS2834	Spec Prj TRK - Memberships	-	500	37										537
ZS2835	Spec Prj TRK - Other Op Expense	-	5	0										5
ZS2926	Spec Prj BSB - E/U/S	-	1,000	74										1,074
ZS2929	Spec Prj BSB - Camp Expenses	-	1,500	111										1,611
ZS2935	Spec Prj BSB - Other Op Expense	-	4,000	296										4,296
ZS3019	Spec Prj SFT - Coach Salary	-	4,500	333										4,833
ZS3026	Spec Prj SFT - E/U/S	-	4,000	296										4,296
ZS3029	Spec Prj SFT - Camp Expense	-	5,000	370										5,370
ZS3035	Spec Prj SFT - Other Op Expense	-	2,000	148										2,148
ZS4131	Spec Prj CHR - Cheerleading	-	500	37										537
<b>TOTAL NON-IFC AUXILIARY ATHLETICS</b>		-	396,789	29,362	-	-	-	405,000	-	-	-	-	-	831,151
<b>Athletics General Fund Support</b>														
ZF1221	"GF" Adm - Admin Salary	535,767	71,459	44,935								(834,613)		(182,452)
ZF1521	"GF" Adm - Athletic Training	248,983		18,425								(185,305)		82,103
ZF1621	"GF" Adm - Weight Room Salary	142,002		10,508								(103,932)		48,578
ZF2119	"GF" FTB - Coach Salary	420,134		31,090								(473,621)		(22,397)
ZF2121	"GF" FTB - Staff Sal/Benefits	-		-								(1,184)		(1,184)
ZF2219	"GF" VLB - Coach Salary	157,331		11,643								(170,599)		(1,625)
ZF2319	"GF" WSO - Coach Salary	156,280		11,565								(169,172)		(1,327)
ZF2519	"GF" MBX - Coach Expense	209,204		15,481								(256,785)		(32,100)
ZF2619	"GF" WBX - Coach Salary	166,350		12,310								(179,747)		(1,088)
ZF2819	"GF" TRK - Coach Salary	202,501		14,985								(257,924)		(40,438)
ZF2919	"GF" BSB - Coach Salary	339,009		25,087								(188,971)		175,124
ZF3019	"GF" SFT - Coach Salary	162,899		12,055								(198,147)		(23,193)
<b>TOTAL ATHLETICS GENERAL FUND SUPPORT</b>		2,740,459	71,459	208,082	-	-	-	-	-	-	-	(3,020,000)	-	0
<b>TOTAL AUXILIARY ENTERPRISES FUNDS</b>		12,644,460	8,456,565	1,648,017	2,128,961	156,183	114,000	455,925	2,366,000	19,978	1,255,107	(10,770,066)	8,492,613	26,967,743

## **Finance & Administration Committee (FAC), Quasi Endowment**

As previously discussed in the April meeting, we would like to establish a quasi-endowment with excess funds from the Education and General fund balance (projected to be 19.18% at 6/30/18).

Through this process, funds will be transferred out of the Education and General (E&G) fund to the quasi-endowment fund. These funds will be invested with other endowments in a mix of equities and other investments, with the earnings to be used for need-based, merit-based, diversity, international, or other scholarships as Board directed.

In the future, these funds may be moved back to E&G again with the approval of the Board. The only drawback to this approach is that these funds will be invested in equities which could fluctuate substantially in the short-run.

### **COMMITTEE RECOMMENDATION:**

The Finance and Administration Committee recommends that the Board approve transferring \$1 million out of the E&G fund to establish a quasi-endowment.





# Western Oregon UNIVERSITY

DATE: 28 JUNE 2018

TO: FINANCE AND ADMINISTRATIVE COMMITTEE, BOARD OF TRUSTEES

FROM: DR. KATHERINE SCHMIDT, UNIVERSITY BUDGET COMMITTEE CO-CHAIR

RE: UBC PROCESS REPORT

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## OVERVIEW FOR NEW BOARD MEMBERS

The University Budget Committee (UBC) first convened on 27 April 2017. The committee originally consisted of 1 chairperson and 17 members who represent faculty, classified staff, unclassified exempt staff, students, and administrators. In winter 2018, the new university budget manager was added as an additional member, and a faculty co-chair seat was created to assist the interim VPFA with UBC meetings. The co-chairs complement one another in duties: the VPFA provides the content and fiscal expertise while the faculty co-lead provides expertise in managing meetings, ideas, and paperwork.

Dr. Jay Kenton, who served as the interim VPFA and UBC co-chair, concluded his work with the university on Thursday, 7 June 2018.

## UBC ACCOMPLISHMENTS SINCE THE APRIL BOTFAC REPORT

On 16 March, President Fuller presented the UBC with his Cabinet's Tier 1 budget recommendations which included the following: 13 recurring budget requests (e.g., Salem Presence, Academic Program Review, Transfer Recruitment and Advising Operations S&S); 6 one-time budget requests, with 4 already preapproved for funding by the Cabinet (i.e., Window program, which was approved by the UBC as a cost-savings measure in 2017; athletic field drainage, Acolog; and child care relocation and renovation); and 6 additional budget requests that were outside of UBC purview (e.g., PERS, Willamette Promise, Minimum Wage).

Since that date, the 19 UBC members have spent 16 hours in face-to-face meetings (>300 hours of professional time), along with countless volunteer hours individually reviewing proposals, engaging in electronic discussions, and devising processes for reaching conclusions and making recommendations.

On 30 April, the UBC sent a [recommendation report to the President](#), along with the aggregated data that was utilized to create the summation. The UBC also requested that the President provide a [written response](#) documenting (1) final funding decisions and (2) a plan for the sponsors of funded initiatives to submit progress reports within 1-2 years.

Additionally, with regard to the student-as-consumer objectives described in the [April UBC report to BOTFAC](#), two goals have been met:

1. The UBC successfully lobbied for an efficient, transparent, and well-publicized process for students to use pre-dispersed financial aid monies in the bookstore (watch [student testimony](#) from UBC 16 March 2018)

meeting); visit the Business Office, Financial Aid, and/or Bookstore websites for the new student-centered policy and process.

2. The UBC brought attention to the need for efficient and transparent policies and processes for instituting, tracking, evaluating, and eliminating/revising course fees that students pay each term (watch [student testimonies](#) from UBC 9 May 2018 meeting); as a result, a moratorium has been placed on course fees for next year, and the President has an audit plan in place.

### **UBC CHALLENGES AND PROPOSED SOLUTIONS**

First-year challenges continue, namely budget-related communication processes and the clear alignment of priorities and budget initiatives (see [April 2018 UBC report to BOTFAC](#)). In response to the challenges, the UBC has developed suggestions for process changes that directly support the published UBC and budget process summary: “The success of the model will depend, to a great extent, on the degree to . . . which decisions related to new resources and reallocation of existing resources are linked to the agreed upon strategic directions of the university.” These proposed process changes will be presented to the President on 29 June 2018.

Requested changes/action items for 2018-19 include the following:

1. establish and publish definitions/criteria for the terms (a) initiative, (b) base budget, and (c) cost-savings/reduction;
2. create an online submission, approval, and archival system for proposals using DocStar;
3. identify a few targets from the strategic plan that will guide budget priorities for the year;
4. invert the call for proposals and budget screening processes by placing the starting point for both with the UBC (i.e., UBC would present recommendations to the Cabinet for review);
5. notify both funded and non-funded proposal sponsors of budget decisions expeditiously;
6. create accountability mechanisms for the funded FY19 initiatives, along with funded proposals in the future;
7. allow UBC to make a general call to campus for both initiatives and cost-saving ideas at the start of the year, without waiting for the January projection;
8. revise the UBC charge to reflect the nature of agreed upon changes;
9. make a plan to communicate with the campus community regarding the new submission process early and often, with the President launching the conversation during the opening address at the start of the year;
10. facilitate an initiative-proposal writing workshop for faculty and staff during New Student Week; and
11. imagine ways to incentivize cost-saving ideas.

The UBC acknowledges that determining a few priorities from the many is difficult to achieve. The UBC realizes that clear and comprehensive communication is also difficult to achieve. The combination of both, however, will enable WOU to carefully balance the most important needs of its constituents with sound financial management while maintaining momentum for the strategic priorities of the institution. Additionally, the combination will clear the way for UBC to make recommendations next year that support the monumental work that is already under way by administrative working groups.

## **GOALS FOR NEXT YEAR**

Two UBC focal points for next year include the following:

1. overhauling the communication and budget process for initiatives and reductions, and
2. lobbying for the review of student data, enrollment, and degrees, along with a blending of student and finance data to get at key indicators.

**2019-21 PUBLIC UNIVERSITY CAPITAL PROJECT REQUESTS PRIORITIZED LIST**

Institution	Project	State-Paid Debt				Cumulative State Paid Total	Campus Paid Debt & Resources			Total	Cumulative Total (All Prioritized Projects)
		XI-G	XI-Q	Lottery Bonds	State-Paid Total		XI-F	Gifts/Other	Campus Total		
All	Capital Improvement & Renewal	\$ -	\$ 65,000,000	\$ -	\$ 65,000,000	\$ 65,000,000	\$ -	\$ -	\$ -	\$ 65,000,000	\$ 65,000,000
OSU	Cordley Hall Renovation, Phase II	\$ 28,000,000	\$ -	\$ -	\$ 28,000,000	\$ 93,000,000	\$ -	\$ 28,000,000	\$ 28,000,000	\$ 56,000,000	\$ 121,000,000
OIT	Boivin Hall Rehabilitation	\$ 1,760,000	\$ 15,840,000	\$ -	\$ 17,600,000	\$ 110,600,000	\$ -	\$ 1,760,000	\$ 1,760,000	\$ 19,360,000	\$ 140,360,000
WOU	Student Success Center	\$ 2,000,000	\$ 10,000,000	\$ -	\$ 12,000,000	\$ 122,600,000	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 15,000,000	\$ 155,360,000
UO	Huestis Hall Deferred Maintenance	\$ 6,000,000	\$ 48,000,000	\$ -	\$ 54,000,000	\$ 176,600,000	\$ -	\$ 6,000,000	\$ 6,000,000	\$ 60,000,000	\$ 215,360,000
EOU	Inlow Hall Renovation, Phase II	\$ -	\$ 9,500,000	\$ -	\$ 9,500,000	\$ 186,100,000	\$ -	\$ -	\$ -	\$ 9,500,000	\$ 224,860,000
PSU	SB1 Renovation & Expansion	\$ 10,000,000	\$ 63,000,000	\$ -	\$ 73,000,000	\$ 259,100,000	\$ -	\$ 10,000,000	\$ 10,000,000	\$ 83,000,000	\$ 307,860,000
WOU	Physical Education Building Addition & Remodel	\$ 3,000,000	\$ 9,000,000	\$ -	\$ 12,000,000	\$ 271,100,000	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 15,000,000	\$ 322,860,000
OSU	Arts and Education Complex	\$ 35,000,000	\$ -	\$ -	\$ 35,000,000	\$ 306,100,000	\$ -	\$ 35,000,000	\$ 35,000,000	\$ 70,000,000	\$ 392,860,000
SOU	Music Hall - Mechanical & ADA	\$ -	\$ 8,000,000	\$ -	\$ 8,000,000	\$ 314,100,000	\$ -	\$ -	\$ -	\$ 8,000,000	\$ 400,860,000
OSU-CC	Student Success Center	\$ 5,000,000	\$ 7,000,000	\$ -	\$ 12,000,000	\$ 326,100,000	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 17,000,000	\$ 417,860,000
SOU	Britt Hall - Mechanical	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000	\$ 330,100,000	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 421,860,000
SOU	Cascade Demolition	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 332,600,000	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 424,360,000
EOU	Inlow Hall Grand Staircase Replacement	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 335,600,000	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 427,360,000
OSU-CC	Land Development	\$ -	\$ 17,500,000	\$ -	\$ 17,500,000	\$ 353,100,000	\$ -	\$ -	\$ -	\$ 17,500,000	\$ 444,860,000
	Average/Total:	\$ 90,760,000	\$ 262,340,000	\$ -	\$ 353,100,000	\$ 353,100,000	\$ -	\$ 91,760,000	\$ 91,760,000	\$ 444,860,000	\$ 444,860,000