

WESTERN OREGON

UNIVERSITY

Fiscal Year 2008

Operating Budget



General and Non-General Funds
July 1, 2007 thru June 30, 2008

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September 17, 2007

To: President Minahan and WOU Community Members

The Fiscal Year 2007/08 Budget document is attached. Although it is anticipated that Western Oregon University (WOU or Western) All Funds will exceed \$100M this year, roughly \$40M is restricted in the form of grants and financial aid. Therefore, the focus of this document is on the Education and General (E&G) funds with some discussion of Auxiliary Enterprises, as well as Designated and Service Department Funds. Should you have any questions or wish to discuss this document, please contact me. Western Oregon University maintains a rolling forecast which is updated monthly based on actual results and changing conditions. This forecast is supplemented with a quarterly management review and report submitted to the State Board.

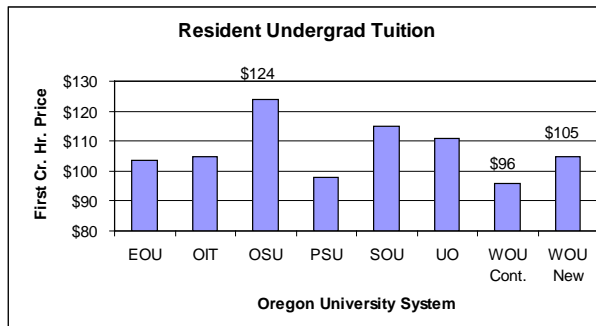
The budget development process continues to evolve and is responsive to new policies and the ever present financial challenges. As Oregon budgets on a biennial basis, it is always more difficult to get a timely budget created during the first year of the biennium. Fiscal year 2007-2008 began July 1, 2007, however Western did not receive an approved allocation for its State appropriations until September 7th. We built the budget under a number of changing assumptions through several strategic planning meetings conducted throughout the spring and early summer.

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

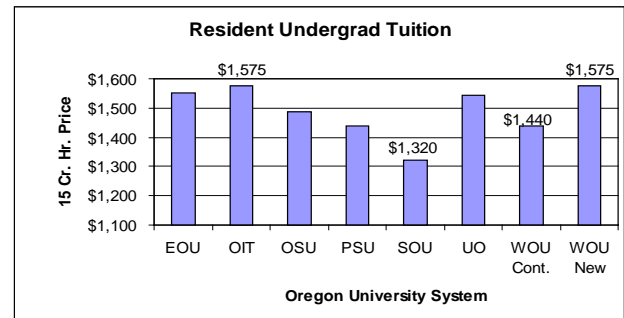
- The Western Promise – This is our commitment to help students and families more effectively plan for and afford the cost of attending and graduating from WOU. We guarantee that newly enrolled undergraduate freshman students will have the same tuition rate as the year they enter for four academic years, beginning with the 2007-2008 academic year. The tuition rate for these new students will be \$105 per credit. WOU is the only public university in the western U.S. to offer this guarantee to students and their families.
- Our continuing students will pay \$96 per credit, but these students' tuition rate is subject to annual increases. Additionally, Western's tuition structure for FY08 completely eliminates all tuition plateaus. This effort began five years ago and is a move to create a more equitable tuition structure.
- State Board direction to increase our E&G fund balance to 15% of revenues – measures are being taken to attain this goal by the end of FY09. As the University takes on more risk with the Western Promise, the Board has given management the directive to increase WOU's fund balance from a range of 5-15% to maintain it at 15% of revenues.
- State appropriations for the biennium are up 12.5% or \$4.3M. However, it should be noted that most of the increases are "earmarked" or designated for specific purposes; specifically, the increases will provide for implementation of a Nursing program, increased ETIC operations, DPSST Debt service payments, and strategic initiatives surrounding assessment, advising, student recruitment and retention.
- Western is budgeting modest enrollment growth for the next two years. Over the past several years, WOU's enrollment has been declining. Trends now indicate we should realize approximately 1-2% growth within our resident population and 7-11% for our non-resident students.

Legislative/Board Influence

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



Graph 1



Graph 2

The graphs are created based upon the FY07-08 Academic Year Fee Book, which was approved at the June Board meeting. As indicated above, WOU tuition rates are comparable to other OUS universities. Graph 1 shows the tuition rate for the first credit hour, the OUS System ranges from a low of \$96 for the continuing WOU student to a high of \$124 at OSU. Graph 2 illustrates what a full-time (15 cr. hrs) resident undergrad would pay at the various institutions, from a low of \$1,320 at SOU to a high of \$1,575 at OIT and for the Western Promise students.

Salaries

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

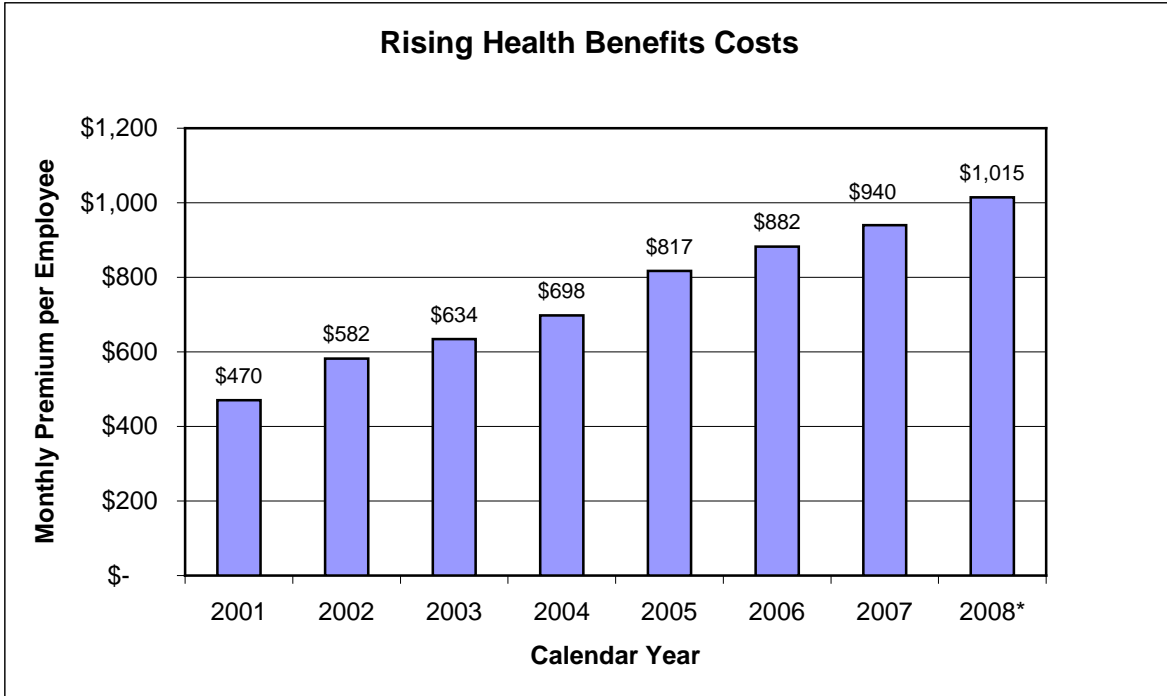
- Classified - The SEIU Collective Bargaining Agreement (CBA) for 2007-2009 was ratified in August 2007. All of the University's classified personnel are subject to this contract and the budget herein is based on those provisions. The contract provides various classification grades for different positions; it also provides for salary increases through a step system based upon longevity. Significant items from the contract that are incorporated in this budget include: 3% increase to the entire pay scale with a minimum of \$80 per month per FTE, and longevity steps for those personnel not currently at the top of the scale. Note: Due to timing, funds for the increases are set aside in a separate Administrative index and will be transferred to the individual budgets/programs as required.

- Faculty – The Western Oregon University American Federation of Teachers (WOUFT) is currently in negotiations with WOU Management; although many items have been tentatively agreed upon, the contract (CBA) has not been ratified at this time. Therefore, faculty are working under the wages and conditions of the previous agreement which will remain in effect until negotiations have been concluded. The CBA covers all faculty who teach 0.50 FTE or more whether they are tenure, tenure track, or adjunct personnel. Additionally, 12 month unclassified library personnel are covered under the agreement. Similar to the SEIU agreement, the CBA operates on a step system. A certain amount of additional funds have been budgeted for salary and benefit increases, but may change dependent upon the final contract.
- Professional Staff – A 6.0% on average salary increase is set aside within an Administrative index; actual amounts will be transferred to particular indices as required. The 6% will include cost-of-living, merit, and equity increases. Although specific increases have not been determined, it is anticipated that Professional Staff will be receiving their salary increase with their October paycheck and that these increases will be retroactive to July 1, 2007.
- Promotions – Fifteen faculty members were promoted since FY07 – contractually, the promotion amounts to an 8% pay increase. These funds are budgeted within each index as appropriate. Additionally, it is anticipated that a few staff members are either reclassified or promoted effective with this budget cycle. Funding for these promotions will be transferred as required.

Oregon has the second highest minimum wage in the U.S. (Washington being the highest). Statute has provided that Oregon's minimum wage will increase the same percentage as inflation (projected at 3.0% effective January 1, 2008). This will bring the minimum wage from \$7.80 to \$8.05 per hour. This wage increase will affect a number of WOU student workers and arrangements have been made for a smooth transition. It is estimated that the increase will require approximately \$15K in additional funding for E&G departments. The budget director will transfer these funds in January 2007 to coincide with the payroll increases.

Other Personnel Expenses (OPE)

As illustrated in the following graph, OPE continues to steadily rise especially in the area of health costs. PEBB (health insurance) rates have doubled since 2001. This budget includes funds for another increase of approximately 8% to \$1,015 per month per employee projected to occur in December. In addition to these 'fixed' costs, WOU budgets approximately 28.6% of salary for FICA, retirement, and other benefits. OUS has four different retirement rates which begin after employees have 6 months of continuous employment. These rates include employee and employer portions as well as debt service in the case of PERS; the rates depend upon when employment started and options selected, 1) Tier I and II PERS employee rate is 18.94%, 2) Tier I and II ORP participant rate is 22.01%, 3) The OPSRP PERS rate is 20.43%, and 4) OPSRP ORP participant rate is 11.82%. A detailed OPE formula sheet is provided on page 20. For those areas that have an unknown FTE (such as the adjunct faculty pools) OPE is budgeted at approximately 60% of salary. Regardless of which method is used to budget OPE, non-general fund indices will cover the actual costs (either the percentage or the individual method is acceptable for budget purposes). Within general funds, the budget director will be responsible for allocating all OPE expenses.



Goals/Initiatives

The upcoming biennium is full of exciting new initiatives and opportunities for Western. The Western Promise initiative will help support our students and their families planning efforts. Growth in the areas of International students and Nursing program will undoubtedly present new challenges. Moving forward with assessment recommendations from the accreditation team’s spring visit should prove interesting and surely will improve our effectiveness and focus. A summary listing of specific new initiatives that the university will fund with this budget is on page 22.

Campus leadership continues to review the University’s budget status on a monthly basis to ensure we remain on track. We also need to continue to conduct program reviews and take advantage of opportunities as they arise. Western continues to establish and implement goals to improve the financial condition of the University.

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

Respectfully,

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

**WESTERN OREGON UNIVERSITY
FY2006-2008 EDUCATION AND GENERAL FUNDS
INITIAL BUDGET SUMMARY**

Revenue by Source	Actual Amount FY06	Actual Amount FY07	Budgeted Amount FY08
State Aid	\$ 16,371	\$ 17,665	\$ 18,685
Tuition & Fees	17,574	18,572	22,034
Other Revenue	1,938	1,966	1,959
Transfers In	66	54	403
Total E&G Revenues	<u>\$ 35,949</u>	<u>\$ 38,257</u>	<u>\$ 43,081</u>
Expenditures by Program			
Instruction	\$ 18,773	\$ 18,944	\$ 21,036
Research	460	450	476
Academic Support	5,366	5,482	5,749
Student Services	4,359	4,745	5,136
Physical Plant	3,290	3,656	4,205
Institutional Support	4,450	4,354	5,600
Plant Improvements	19	9	25
Total E&G Expenditures	<u>\$ 36,717</u>	<u>\$ 37,640</u>	<u>\$ 42,227</u>
Expenditures by Object/Account			
Salaries	\$ 21,995	\$ 22,463	\$ 24,830
OPE	11,031	11,159	12,384
Services and Supplies	7,210	8,036	9,385
Equipment	607	862	719
Internal Services	(4,136)	(4,895)	(5,091)
Transfers out	10	15	-
Total E&G Expenditures	<u>\$ 36,717</u>	<u>\$ 37,640</u>	<u>\$ 42,227</u>
Projected (Deficit)	<u>\$ (768)</u>	<u>\$ 617</u>	<u>\$ 854</u>

Revenues

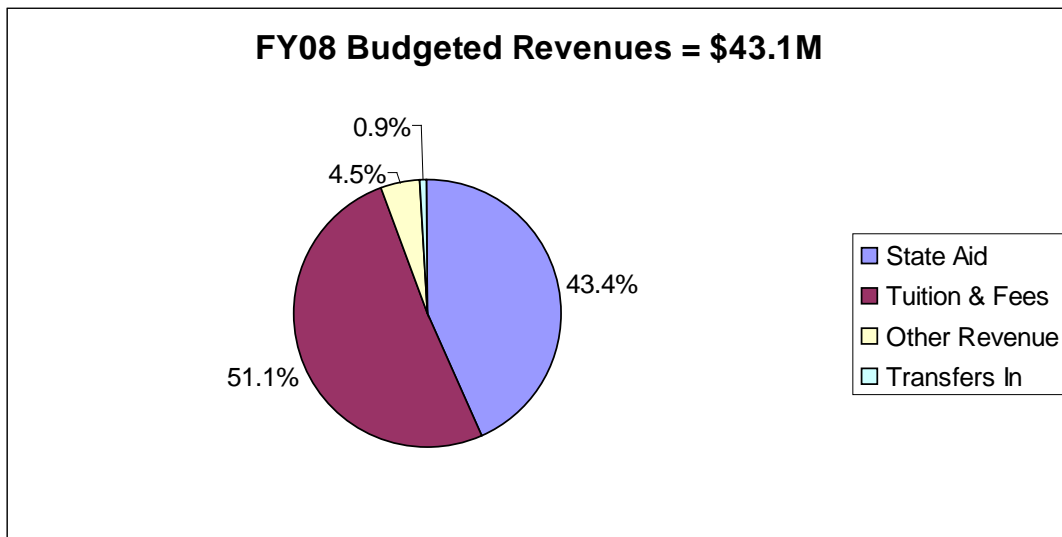
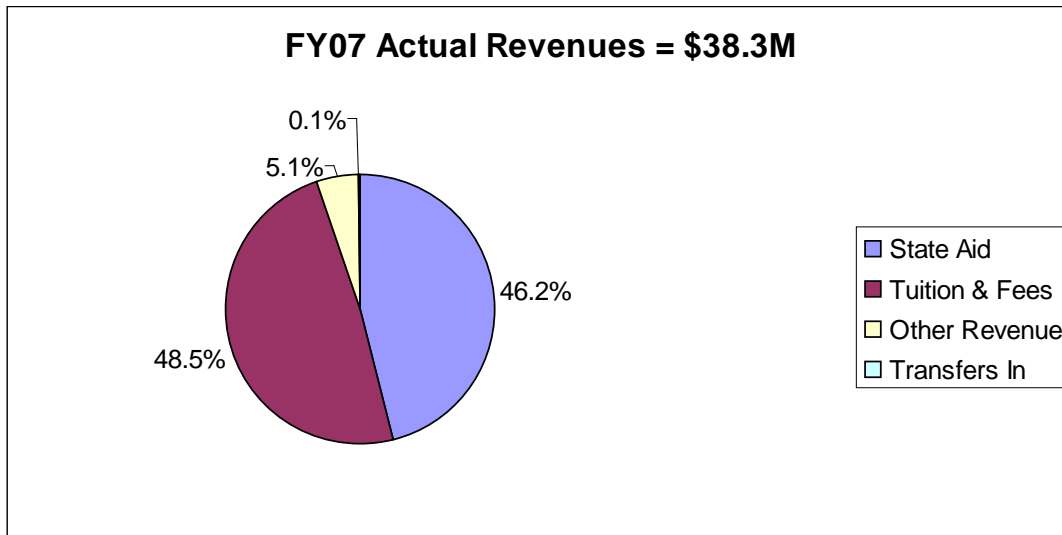
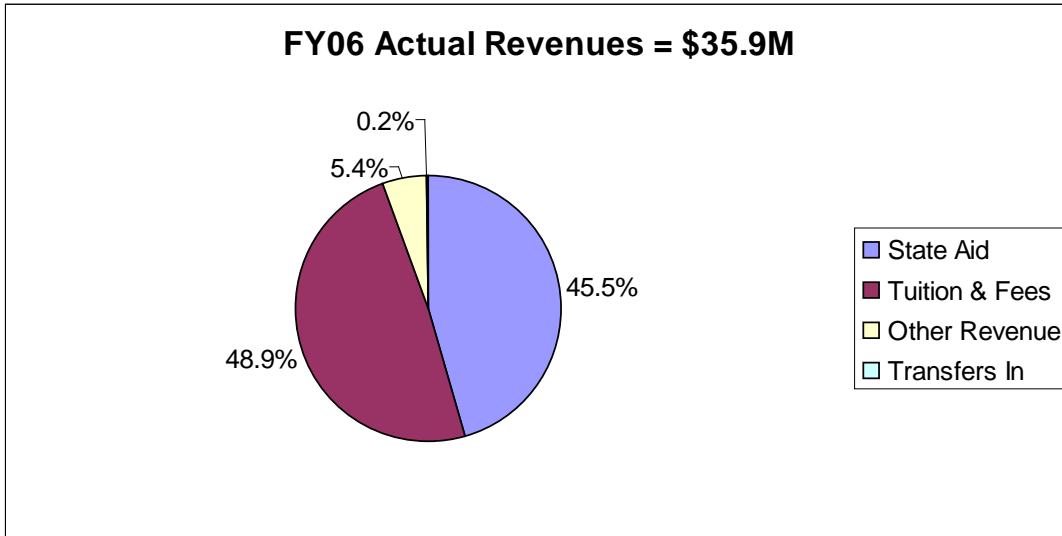
Western receives over 90% of its education and general funds from two sources, tuition and state appropriations; the remainder comes from a variety of items including indirect cost recovery, investments, sales, services, etc. The graphs on the following page indicate the revenues by source over the last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

State Appropriations – For FY08, state appropriations are budgeted at \$18.7M which is an increase of \$1.0M (5.8%) over the prior year. The State of Oregon Legislature meets each biennium to develop a budget for all state agencies. The 74th Legislative Assembly began in January, 2007 and closed on June 28, 2007; this budget is based upon that session. One of the results of the 2007 Legislature was a budget note specifically excluding Western from a mandate that would impose limits on tuition increases; other OUS universities were directed to keep any resident undergraduate tuition increases to below an average of 3.4% (considered to be the increase in median family income). Had Western not received the budget note this mandate would have precluded WOU from fulfilling its Tuition Promise and other tuition initiatives that have been planned for years. Although the legislature developed a biennial budget, an annual legislative session is now planned. Additionally, Emergency (E) Board meetings may occur during the biennium as necessary.

OUS uses a Resource Allocation Model (RAM) to allocate the majority of state funding to the seven institutions. The allocation for the 2007-2009 biennium for all of OUS (except Statewides) is presented on page 8 and is followed by the guiding principles (page 9) which led to this allocation. Conceptually, the RAM should provide funding for each Oregonian attending school in an effort to decrease the tuition that residents must pay for the cost of education. The RAM uses course Classification of Instructional Programs (CIP) codes to assign values by discipline and attaches these values to the actual enrollment from a specific time period. The assigned cell values represent whether the program is of high, medium, or low cost and may vary by the students' grade level. For FY08, the enrollment changes over the past five years were taken into account and adjustments were made on that basis; for WOU – the past enrollment decline had a net effect of reducing our State Aid by \$1.3M over the biennium. Two of Oregon's public universities are currently having severe financial difficulties and, as we are all part of the OUS, \$2M of state funding was allocated to them rather than to all of the smaller schools – (this amounted to a \$500K reduction for WOU).

A portion of State appropriations are provided for "targeted" programs and policy packages. Several state-wide initiatives or programs are considered targeted programs and funding is provided for those. Western is expecting to receive a total of \$4.5M in funding for these purposes during FY08. These targeted programs and other funds are detailed in the summary on page 10.

WESTERN OREGON UNIVERSITY
FY2006-2008 EDUCATION AND GENERAL FUNDS
COMPARISON OF REVENUES BY SOURCE



OREGON UNIVERSITY SYSTEM 2007-2009 E&G RAM ALLOCATION

	EOU	OIT	OSU	OSU-CC	PSU	SOU	UO	WOU	Total Campuses	CO	E&G
Enrollment Driven											
Calculation of Floor											
1	2005/2007 Cell Funding	\$ 16,009,326	\$ 15,441,327	\$ 125,882,039	\$ 1,033,322	\$ 104,085,285	\$ 23,515,779	\$ 111,360,839	\$ 24,805,036	\$ 422,132,953	\$ 422,132,953
2	Tuition Buydown - GF funding	721,462	1,513,247	1,323,666	-	4,949,872	801,803	5,570,983	2,368,967	17,250,000	17,250,000
3	Faculty Recruit/Retain	30,687	29,598	241,295	1,981	199,514	45,076	213,460	47,547	809,158	809,158
4	Compensation Increases	1,223,388	1,506,200	7,530,759	153,690	5,533,578	1,479,863	5,896,161	1,647,068	24,970,707	24,970,707
5	2005-07 Adjused Funding	17,984,863	18,490,372	134,977,759	1,188,993	114,768,249	25,842,521	123,041,443	28,868,618	465,162,818	465,162,818
6	EBL Adjustment	696,014	715,577	5,223,639	46,014	4,441,531	1,000,106	4,761,704	1,117,216	18,001,801	18,001,801
7	2007-09 Floor	18,680,877	19,205,949	140,201,398	1,235,007	119,209,780	26,842,627	127,803,147	29,985,834	483,164,619	483,164,619
8	2007-09 Floor									483,164,619	483,164,619
9	Recovered Vet Med Phase in									3,294,160	3,294,160
10	Increased Cell Value for Student Success									4,000,000	4,000,000
11	Amount Available for Distribution									490,458,779	490,458,779
12	02-03 FTE @ 2005-07 Cell Values	\$ 18,439,123	\$ 17,692,159	\$ 146,586,418	\$ 1,186,754	\$ 121,153,171	\$ 27,118,811	\$ 129,712,860	\$ 28,569,484	\$ 490,458,779	\$ 490,458,779
13	06-07 FTE @ 2005-07 Cell Values	18,028,190	17,274,205	165,483,442	2,114,886	130,540,795	24,474,357	132,269,298	26,032,197	516,217,370	516,217,370
14	2003-07 Change in Enrollment	\$ (410,932)	\$ (417,954)	\$ 18,897,024	\$ 928,132	\$ 9,387,624	\$ (2,644,453)	\$ 2,556,437	\$ (2,537,288)	\$ 25,758,591	\$ 25,758,591
15	50.0% 2003-07 Enrollment Funding Reduction	(205,466)	(208,977)	-	-	-	(1,322,227)	-	(1,268,644)	(3,005,313)	(3,005,313)
16	50.0% 2003-07 Enrollment Funding Increase	-	-	9,448,512	464,066	4,693,812	-	1,278,219	-	15,884,609	15,884,609
17	Increased Cell Value for Student Success	154,654	159,001	1,160,693	10,224	986,908	222,223	1,058,051	248,245	4,000,000	4,000,000
18	2007-09 Enrollment Growth subj to settle-up	-	-	2,167,356	89,619	2,696,707	300,385	47,872	7,589	5,309,528	5,309,528
19	Enrollment Reserve	-	-	-	-	-	-	-	-	423,697	423,697
20	Enrollment Growth Policy Package	(50,812)	(49,976)	12,776,561	563,909	8,377,427	(799,619)	2,384,142	(1,012,810)	22,188,823	22,612,520
21	Total Enrollment Driven	\$ 18,630,065	\$ 19,155,974	\$ 152,977,959	\$ 1,798,916	\$ 127,587,207	\$ 26,043,008	\$ 130,187,289	\$ 28,973,024	\$ 505,353,442	\$ 423,697
22	Targeted Programs										
23	Regional Support - New Policy Package										
24	Retrenchment	1,000,000					1,000,000			2,000,000	2,000,000
25	Retention & Graduation	750,000	750,000		500,000		750,000		750,000	3,500,000	3,500,000
26	Underpinning	750,000	750,000		500,000		750,000		750,000	3,500,000	3,500,000
27	Subtotal Regional Support	2,500,000	1,500,000	-	1,000,000	-	2,500,000	-	1,500,000	9,000,000	9,000,000
28	Small School Funding										
29	Statewide Access	-	1,826,770	-	-	-	-	-	-	1,826,770	1,826,770
30	Small School Support Adjustment	6,879,339	7,094,772	-	6,043,831	-	4,239,714	-	4,458,118	28,715,775	28,715,775
31	Regional Access	1,866,208	803,059	-	-	-	602,295	-	200,771	3,472,335	3,472,335
32	Collaborative OUS Nursing Program	43,633	24,311	-	-	-	69,767	-	-	137,711	137,711
33	Engineering										
34	Industry Affairs/OMI	-	-	-	-	-	-	-	-	1,820,349	1,820,349
35	ETIC Allocations	450,000	1,400,000	19,483,754	-	7,595,436	530,000	2,930,810	750,000	33,140,000	37,280,000
36	Engineering Technology Undergraduate	-	3,690,820	-	-	-	-	-	-	3,690,820	3,690,820
37	Engineering Graduate	-	-	2,998,670	-	1,357,195	-	-	-	4,355,865	4,355,865
38	Research										
39	4% of Sponsored Research	94,675	36,068	4,631,556	-	767,919	72,134	2,279,712	272,003	8,154,067	8,154,067
40	3%/2% of Faculty Salaries - Research	85,247	142,080	1,294,501	-	1,114,533	202,068	1,517,092	148,395	4,503,915	4,503,915
41	Signature Research/OCKED	-	-	493,636	-	51,962	-	493,636	-	1,039,234	1,143,186
42	Institutes/Programs										
43	Campus Public Service Programs	488,314	-	2,061,792	-	1,728,639	217,752	1,831,037	3,354	6,330,888	6,330,888
44	Dispute Resolution	-	-	-	-	793,546	-	1,473,729	-	2,267,275	2,267,275
45	Natural Resource Institute	-	-	459,675	-	-	-	-	-	459,675	459,675
46	Oregon Solutions	-	-	-	-	2,600,000	-	-	-	2,600,000	2,600,000
47	Climate Center	-	-	180,000	-	-	-	-	-	180,000	180,000
48	Leadership Institute	-	-	-	-	150,000	-	-	-	150,000	150,000
49	Health Professions Programs	632,600	5,186,000	-	-	-	-	-	-	7,396,500	7,396,500
50	Rural Access	580,000	-	-	-	-	872,400	-	705,500	580,000	580,000
51	Vet. Med. Program Phase-in	-	-	3,294,160	-	-	-	-	-	3,294,160	3,294,160
52	DPSST Debt Service	-	-	-	-	-	-	-	170,000	170,000	170,000
53	Veterinary Diagnostic Lab	-	-	750,000	-	-	-	-	-	750,000	750,000
54	SWPS										
55	SWPS	-	-	-	-	-	-	-	-	-	-
56	Bldg. Maintenance/SWPS	-	-	4,089,491	-	-	-	-	-	4,089,491	4,089,491
57	Central Services										
58	Chancellor's Office Operations	-	-	-	-	-	-	-	-	15,734,418	15,734,418
59	IT Fifth Site/OCATE/SW Oregon/OWEN	287,275	-	5,674,242	-	1,485,150	-	1,030,489	-	8,477,155	8,477,155
60	Systemwide Expenses/Programs	185,225	181,528	2,447,515	-	1,075,629	440,289	2,240,093	319,237	6,889,516	10,948,026
61	IDTS	-	-	-	-	-	-	-	-	1,437,000	1,437,000
62	Other Miscellaneous Funding										
63	Utilities	112,239	47,966	913,050	4,170	279,154	183,645	496,000	115,147	2,151,372	2,151,372
64	Faculty Salaries	243,961	344,412	2,412,170	53,703	2,239,085	496,495	2,660,510	503,664	8,954,000	8,954,000
65	Student Faculty Ratio	179,031	-	2,293,869	-	1,558,048	-	2,641,026	188,026	6,860,000	6,860,000
66	Total Targeted Programs and Policy Packages	14,627,749	22,277,787	53,478,080	7,101,704	22,796,296	10,426,559	19,594,135	9,334,215	159,636,525	27,294,229
67	Proposed 2007-09 Allocation	\$ 33,257,814	\$ 41,433,760	\$ 206,456,039	\$ 8,900,620	\$ 150,383,503	\$ 36,469,567	\$ 149,781,424	\$ 38,307,239	\$ 664,989,966	\$ 27,717,926

OUS E&G RAM Allocation Guiding Principles:

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

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

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

**WESTERN OREGON UNIVERSITY
FY2007-2008 EDUCATION AND GENERAL FUNDS
STATE FUNDING BASED ON RAM SUMMARY**

Summary of State Funding Based on RAM

It is typical for OUS to allocate different amounts of the biennial allocation (Page 8) into each of the two years. For FY08, roughly 49% of the biennial appropriation will be allocated as follows:

State General Fund

Cell Funding

Undergraduate Funding	\$ 12,691,185
Graduate Funding	1,501,878
Total Cell Funding	<u>14,193,063</u>

Targeted Programs

Regional Support

Retention & Graduation	367,500
Underpinning	367,500

Small School Funding

Small School Support Adjustment	2,184,478
Regional Access	98,378

Engineering

ETIC Allocation	375,000
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Research

4% of Sponsored Research	133,282
3%/2% of Faculty Salaries - Research	72,714

Institutes/Programs

Campus Public Service Programs	1,643
Health Professions Programs (Nursing)	362,800
DPSST Debt Service	85,000

Central Services

Systemwide Expenses/Programs	156,426
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Other Miscellaneous Funding

Utilities	56,422
Faculty Salaries	167,888
'Student Faculty Ratio	62,675

Total Targeted Programs	<u>4,491,706</u>
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Total FY08 State General Operating Fund Appropriations	<u><u>\$ 18,684,769</u></u>
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Other Funds Limited (OFL) Revenue – OFL consists of mainly tuition, fees, and other revenues. The OUS Chancellor’s office requires universities to estimate their OFL for each biennium on a form BB-3. The BB-3 shows a four-year trend of actual and estimated revenue from tuition and other sources. Western’s BB3 is on the following page.

As previously mentioned, WOU was granted an exception to tuition increase limitation through a legislative budget note. This enabled Western to fully implement the Western Promise and to also completely eliminate tuition plateaus that were in place for several years. Western has basically three different residency classes of students. Residents of Oregon are charged resident tuition rates - others are charged non-resident rates – unless they are residents from states that participate in the Western Undergraduate Exchange (WUE) Program. The WUE program specifies that these non-residents will pay 150% of the resident tuition rate. Resident undergraduates and WUE students will have two rates beginning this year – the respective rate will be dependent upon their admission to Western. If they are new students, they will be covered under the Western Promise (\$105/ch); continuing resident students will pay \$96 per credit.

Another significant change with WOU’s tuition structure this year is elimination of OUS’s part-time fee policy, which provided that students taking 8 credits or less would pay the same rate as residents. WOU began phasing this program out in FY07 with tuition being equal to WUE rates for part-time non-residents.

For the past few years, more attention has been paid to the amount of resource fees institutions are charging. OUS has been held to a 9.1%, of gross tuition, cap for resource fees. As this is a system-wide cap, WOU has been unable to raise additional revenue via resource fees even though its resource fees remain well below 6%. Western continues to be the only OUS institution without any programmatic resource fees.

As evidenced by Table 1 below, WOU has experienced a decline in enrollment over the past few years. One of Western’s paramount objectives, is to reverse this trend. Approximately 80-85% of our student population consists of resident-undergraduates. Table 2 shows the historical tuition rate for this large populace studying full-time per year. Note that the average annual increase is representative only for those students who are taking 15 credit hours per term. Also, the increase is not reflective of the Western promise as it is a new program.

<u>Fiscal Year</u>	<u>Undergrad FTE</u>	<u>Graduate FTE</u>	<u>Total FTE</u>
2003-04	3,976	441	4,417
2004-05	3,846	431	4,277
2005-06	3,754	448	4,202
2006-07	3,709	442	4,152
2007-08*	3,776	449	4,225

* Projected

Table 1

<u>Fiscal Year</u>	<u>Annual Cost</u>
2003-04	\$ 4,305
2004-05	4,332
2005-06	4,551
2006-07	4,818
2007-08	5,580
Average Annual Increase	6.7%

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

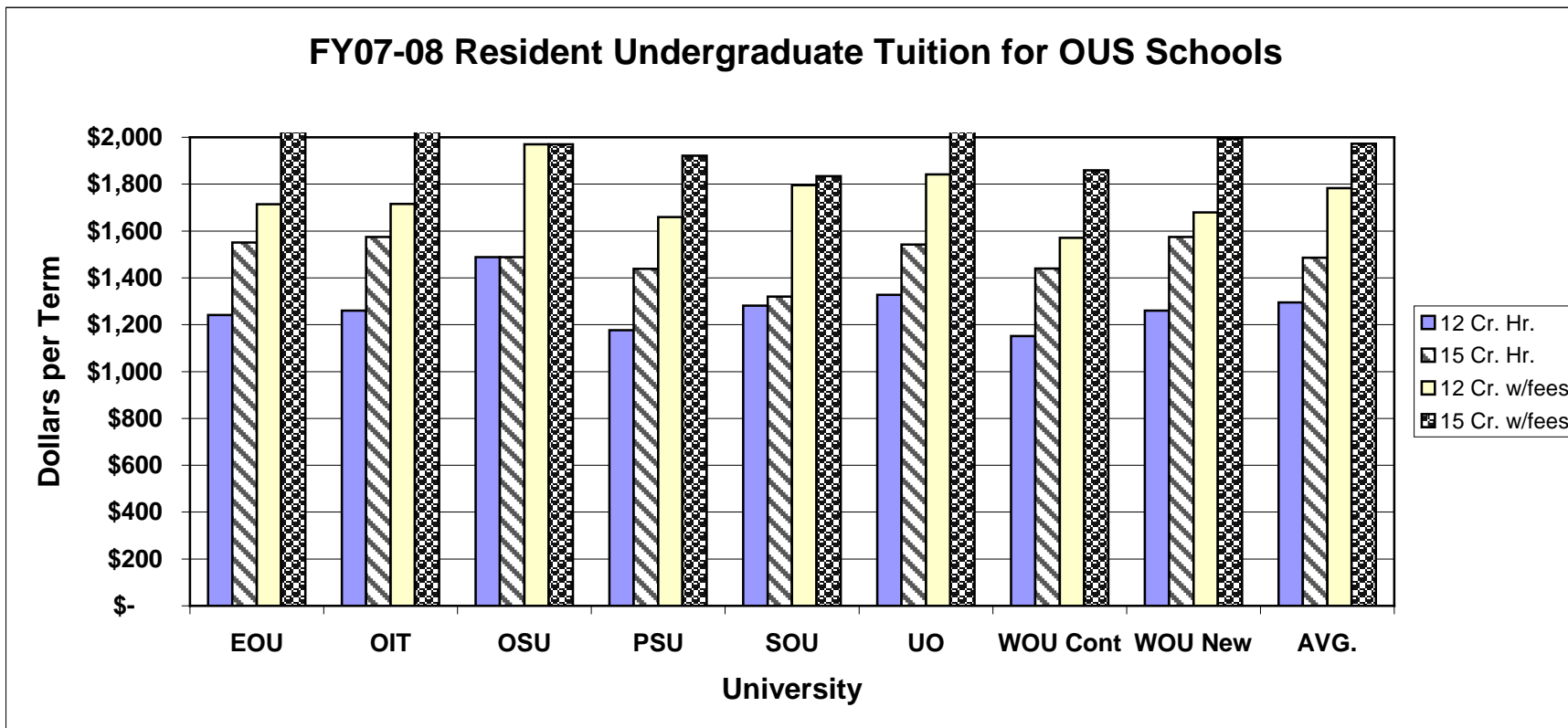
Table 2

**WESTERN OREGON UNIVERSITY
FY06-FY08 EDUCATION AND GENERAL FUNDS
OFL REVENUE ESTIMATE
(Modified BB3 Form)**

Other Funds Limited (OFL) Revenue

	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Budget
Resident Undergrad Instruction	\$ 11,894,400	\$11,902,883	\$ 14,181,817
Nonresident Undergrad Instruction	1,431,013	1,342,705	2,113,979
Resident Grad Instruction Fee	1,286,709	1,286,298	1,355,292
Nonresident Grad Instruction Fee	208,614	341,035	638,738
Western Undergrad Exch (WUE) Inst Fee	1,066,893	1,430,932	1,677,663
Law Resident Instruction Fee			
Law Nonresident Instruction Fee			
Vet Med Resident Instruction Fee			
Vet Med Nonresident Instruction Fee			
PharmD Resident Instruction Fee			
PharmD Non-resident Instruction Fee			
All Other Student Categories	148,012	150,173	168,643
Total Tuition Revenue - Academic Terms	16,035,641	16,454,026	20,136,132
Summer Session	1,002,014	1,248,764	1,264,470
Continuing Education	1,271,822	1,198,652	1,512,062
Total Gross Tuition Revenue	18,309,477	18,901,442	22,912,664
Education Fees:			
Resource Fees	1,055,761	1,089,475	1,121,476
Energy Surcharge			
Total Education Fees	1,055,761	1,089,475	1,121,476
% to gross tuition	5.8%	5.8%	4.9%
Total Gross Tuition and Fees Revenue	19,365,238	19,990,917	24,034,140
Other Revenue:			
Other Student Fees	592,974	674,401	622,500
Indirect Cost Recovery	733,578	720,877	740,000
State Agency Transfer			
Investment/Debt	192,918	232,080	260,000
Sales and Services	245,314	258,842	247,154
Non-Governmental Grants and Contracts	24,297	55,962	30,000
Non-Governmental Gifts			
Other Revenues	148,663	23,927	59,559
Total Other Revenue	1,937,744	1,966,089	1,959,213
Total Gross Tuition & Fees & Other Revenue	21,302,982	21,957,006	25,993,353
Programmatic Fee Remissions	(1,790,978)	(1,418,943)	(2,000,000)
% to gross tuition	9.78%	7.51%	8.73%
Net Tuition and Fees and Other Revenue	\$ 19,512,004	\$ 20,538,063	\$ 23,993,353

FY07-08 Resident Undergraduate Tuition for OUS Schools



Note: As the graph above indicates, it is common practice to have mandatory fees in addition to tuition. The fees are designated for specific purposes and are classified and accounted for separately. The 15 credit hour resident undergrad at Western will pay tuition of \$1,440 for continuing students or \$1,575 for new students; with fees being the same for both classes: \$76 for technology, \$45 is a building fee, \$190 is the student voted incidental fee, and \$108 is for the Health Services fee. Complete tuition and fee schedules are on the following pages.

WESTERN OREGON UNIVERSITY

2007-08 Continuing Students and Non-Residents Academic Year Tuition and Required Fees Per Term "BASIC"

Credit Hours	Undergraduate Tuition						Total Fees	Total Fees + Tuition Residents	Total Fees + Tuition Non-Residents
	Residents	Non-Residents	Tech-nology	Building	Incidental	Health Service			
1	96.00	335.00	21.00	23.00	63.00	[77.00]	107.00	203.00	442.00
2	192.00	670.00	26.00	25.00	63.00	[77.00]	114.00	306.00	784.00
3	288.00	1,005.00	31.00	27.00	63.00	[77.00]	121.00	409.00	1,126.00
4	384.00	1,340.00	36.00	29.00	95.00	[77.00]	160.00	544.00	1,500.00
5	480.00	1,675.00	41.00	31.00	95.00	[77.00]	167.00	647.00	1,842.00
6	576.00	2,010.00	46.00	33.00	95.00	[77.00]	174.00	750.00	2,184.00
7	672.00	2,345.00	51.00	35.00	143.00	[77.00]	229.00	901.00	2,574.00
8	768.00	2,680.00	56.00	37.00	143.00	[77.00]	236.00	1,004.00	2,916.00
9	864.00	3,015.00	61.00	39.00	143.00	109.00	352.00	1,216.00	3,367.00
10	960.00	3,350.00	66.00	41.00	143.00	109.00	359.00	1,319.00	3,709.00
11	1,056.00	3,685.00	71.00	43.00	143.00	109.00	366.00	1,422.00	4,051.00
12	1,152.00	4,020.00	76.00	45.00	190.00	109.00	420.00	1,572.00	4,440.00
13	1,248.00	4,355.00	76.00	45.00	190.00	109.00	420.00	1,668.00	4,775.00
14	1,344.00	4,690.00	76.00	45.00	190.00	109.00	420.00	1,764.00	5,110.00
15	1,440.00	5,025.00	76.00	45.00	190.00	109.00	420.00	1,860.00	5,445.00
16	1,536.00	5,360.00	76.00	45.00	190.00	109.00	420.00	1,956.00	5,780.00
17	1,632.00	5,695.00	76.00	45.00	190.00	109.00	420.00	2,052.00	6,115.00
18	1,728.00	6,030.00	76.00	45.00	190.00	109.00	420.00	2,148.00	6,450.00

Each Add'l

Credit Hour

96.00

335.00

Endnotes:

\$32.00 of Health Service Fee is for Health Insurance, 9 or more credit hours.

For credits 1-8, add \$77.00 if health service fee option is exercised.

A \$106 one-time matriculation fee is assessed on all new and transfer undergraduate students.

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

WESTERN OREGON UNIVERSITY
2007-08 Western Promise Academic Year Tuition and Required Fees
Per Term "BAS07"

Credit Hours	Undergraduate Tuition						Health Service	Total Fees	Total Fees + Tuition Residents	Total Fees + Tuition Non-Residents
	Residents	Non-Resident	Tech-nology	Building	Incidental					
1	105.00	N/A	21.00	23.00	63.00	[77.00]	107.00	212.00	N/A	
2	210.00	N/A	26.00	25.00	63.00	[77.00]	114.00	324.00	N/A	
3	315.00	N/A	31.00	27.00	63.00	[77.00]	121.00	436.00	N/A	
4	420.00	N/A	36.00	29.00	95.00	[77.00]	160.00	580.00	N/A	
5	525.00	N/A	41.00	31.00	95.00	[77.00]	167.00	692.00	N/A	
6	630.00	N/A	46.00	33.00	95.00	[77.00]	174.00	804.00	N/A	
7	735.00	N/A	51.00	35.00	143.00	[77.00]	229.00	964.00	N/A	
8	840.00	N/A	56.00	37.00	143.00	[77.00]	236.00	1,076.00	N/A	
9	945.00	N/A	61.00	39.00	143.00	109.00	352.00	1,297.00	N/A	
10	1,050.00	N/A	66.00	41.00	143.00	109.00	359.00	1,409.00	N/A	
11	1,155.00	N/A	71.00	43.00	143.00	109.00	366.00	1,521.00	N/A	
12	1,260.00	N/A	76.00	45.00	190.00	109.00	420.00	1,680.00	N/A	
13	1,365.00	N/A	76.00	45.00	190.00	109.00	420.00	1,785.00	N/A	
14	1,470.00	N/A	76.00	45.00	190.00	109.00	420.00	1,890.00	N/A	
15	1,575.00	N/A	76.00	45.00	190.00	109.00	420.00	1,995.00	N/A	
16	1,680.00	N/A	76.00	45.00	190.00	109.00	420.00	2,100.00	N/A	
17	1,785.00	N/A	76.00	45.00	190.00	109.00	420.00	2,205.00	N/A	
18	1,890.00	N/A	76.00	45.00	190.00	109.00	420.00	2,310.00	N/A	

Each Add'l

Credit Hour **105.00** **N/A**

Endnotes:

\$32.00 of Health Service Fee is for Health Insurance, 9 or more credit hours.

For credits 1-8, add \$77.00 if health service fee option is exercised.

A \$106 one-time matriculation fee is assessed on all new and transfer undergraduate students.

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

WESTERN OREGON UNIVERSITY

2007-08 Continuing Students and Non-Residents Academic Year Tuition and Required Fees Per Term "BASIC"

Credit Hours	Graduate Tuition						Total Fees	Total Fees + Tuition Residents	Total Fees + Tuition Non-Residents
	Residents	Non-Residents	Tech-nology	Building	Incidental	Health Service			
1	257.00	437.00	21.00	23.00	63.00	[77.00]	107.00	364.00	544.00
2	514.00	874.00	26.00	25.00	63.00	[77.00]	114.00	628.00	988.00
3	771.00	1,311.00	31.00	27.00	63.00	[77.00]	121.00	892.00	1,432.00
4	1,028.00	1,748.00	36.00	29.00	95.00	[77.00]	160.00	1,188.00	1,908.00
5	1,285.00	2,185.00	41.00	31.00	95.00	[77.00]	167.00	1,452.00	2,352.00
6	1,542.00	2,622.00	46.00	33.00	95.00	[77.00]	174.00	1,716.00	2,796.00
7	1,799.00	3,059.00	51.00	35.00	143.00	[77.00]	229.00	2,028.00	3,288.00
8	2,056.00	3,496.00	56.00	37.00	143.00	[77.00]	236.00	2,292.00	3,732.00
9	2,313.00	3,933.00	76.00	45.00	190.00	109.00	420.00	2,733.00	4,353.00
10	2,570.00	4,370.00	76.00	45.00	190.00	109.00	420.00	2,990.00	4,790.00
11	2,827.00	4,807.00	76.00	45.00	190.00	109.00	420.00	3,247.00	5,227.00
12	3,084.00	5,244.00	76.00	45.00	190.00	109.00	420.00	3,504.00	5,664.00
13	3,341.00	5,681.00	76.00	45.00	190.00	109.00	420.00	3,761.00	6,101.00
14	3,598.00	6,118.00	76.00	45.00	190.00	109.00	420.00	4,018.00	6,538.00
15	3,855.00	6,555.00	76.00	45.00	190.00	109.00	420.00	4,275.00	6,975.00
16	4,112.00	6,992.00	76.00	45.00	190.00	109.00	420.00	4,532.00	7,412.00
17	4,369.00	7,429.00	76.00	45.00	190.00	109.00	420.00	4,789.00	7,849.00
18	4,626.00	7,866.00	76.00	45.00	190.00	109.00	420.00	5,046.00	8,286.00
<i>Each Add'l Credit Hour</i>	257.00	437.00							

Endnotes:

\$32.00 of Health Service Fee is for Health Insurance, 9 or more credit hours.

For credits 1-8, add \$77.00 if health service fee option is exercised.

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

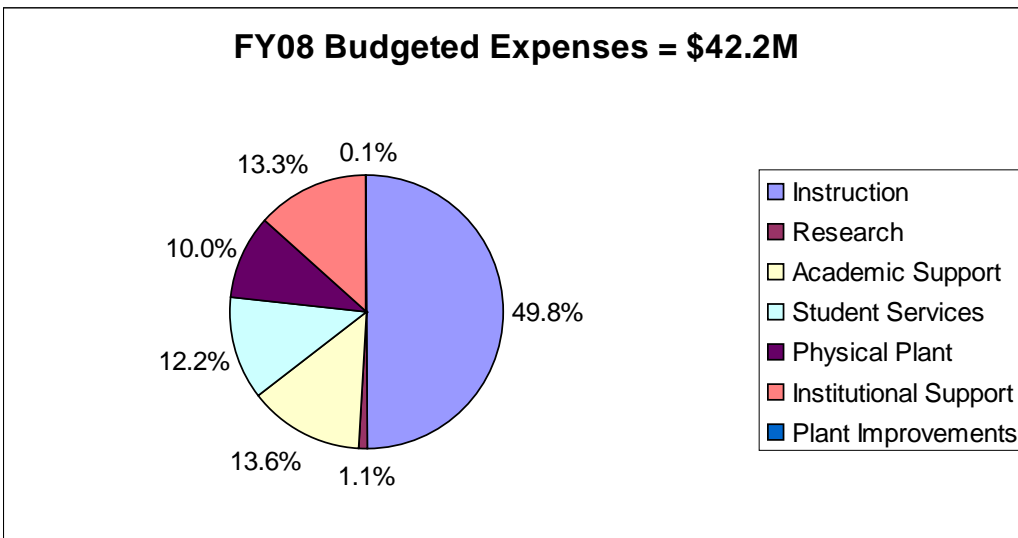
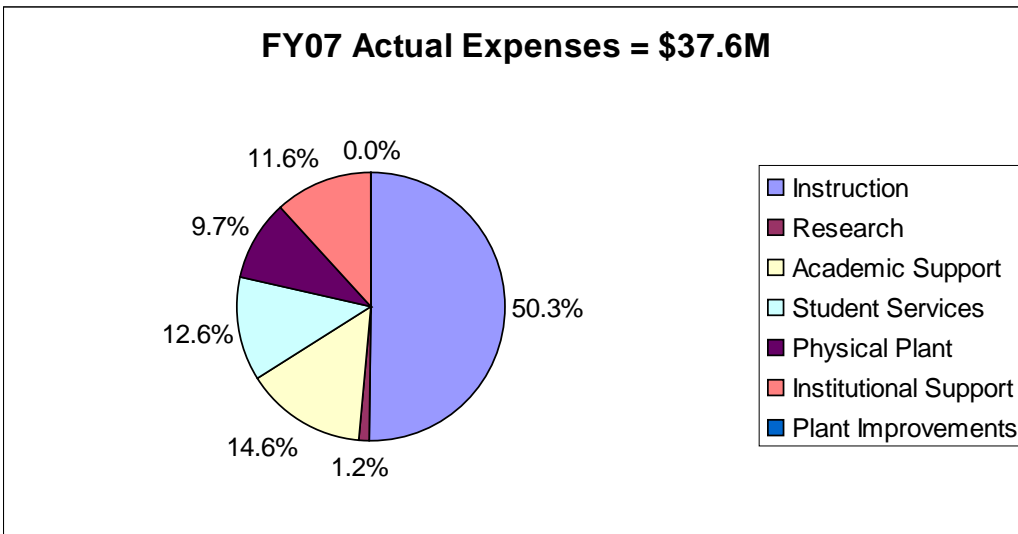
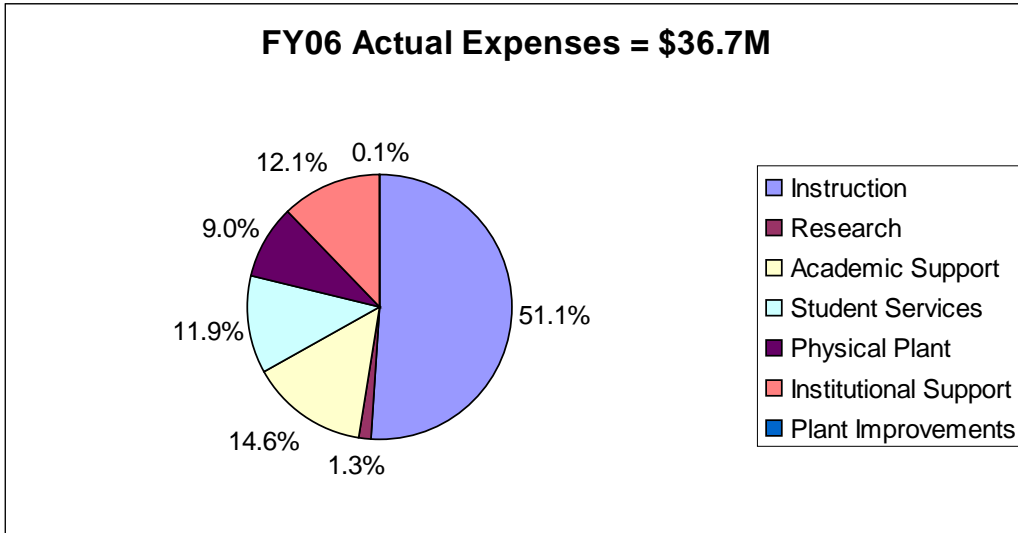
Expenditures

Western's E&G fund budgeted expenditures are \$42.2M for FY08. This level is approximately 7.1% above the FY07 initial budget. This increase is primarily due to higher personnel costs and increased programs. Programmatically, Instruction comprises approximately half of the annual expenses with the University's other programs comprising the other half. A three-year comparison of programmatic expenses is on the following page. It should be noted that for FY08, not all salaries have been budgeted to the appropriate program at this time – these increases are currently accounted for within the Institutional Support program. Once salaries are fully determined, the funds will be transferred to the appropriate programs.

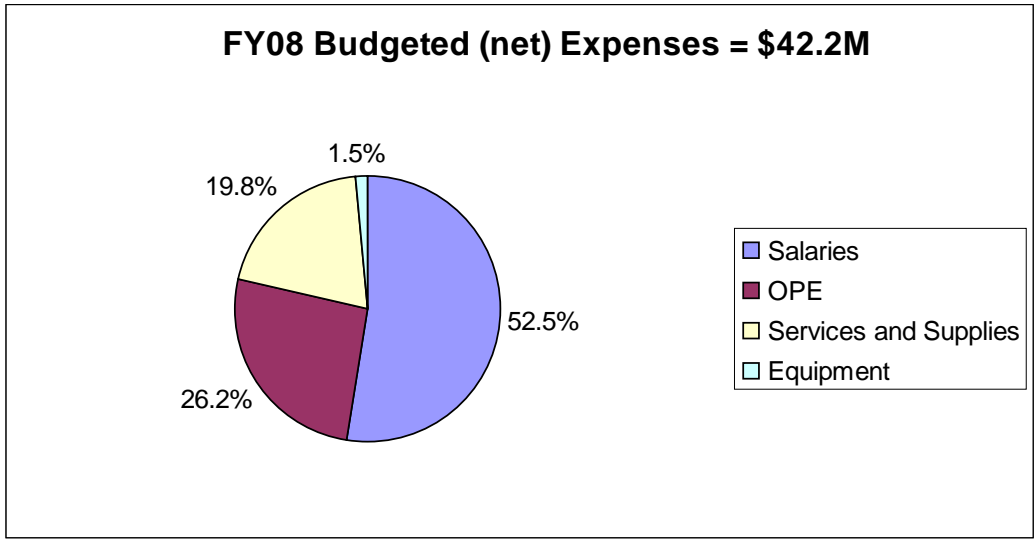
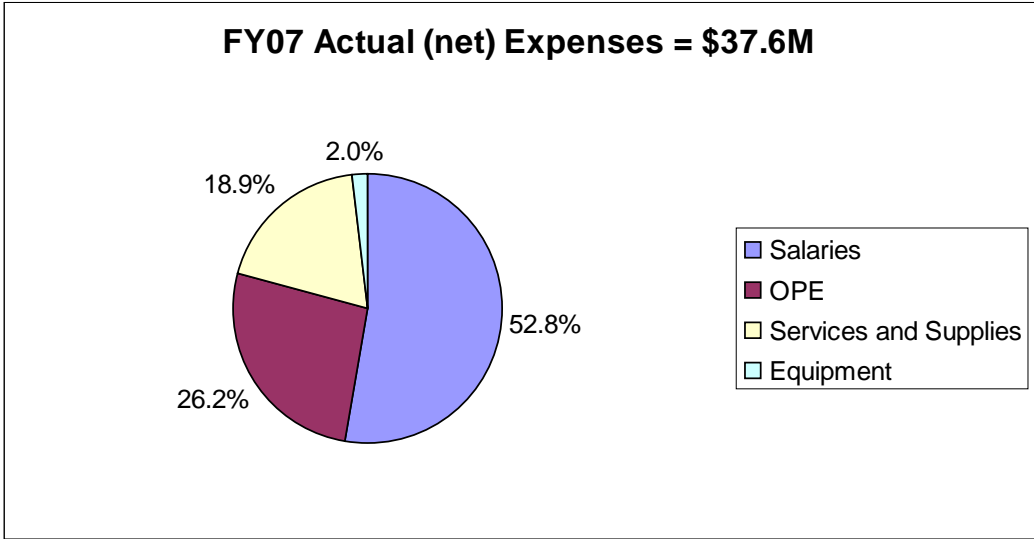
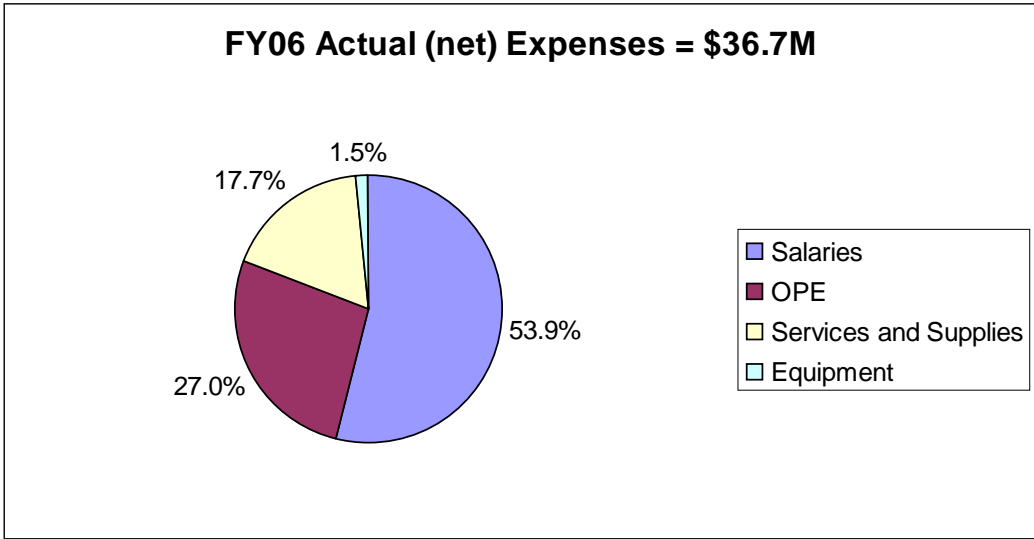
As with most service organizations, personnel expenditures are, by far, our largest expense. For FY08, salaries and benefits are estimated to be about 79 percent of the budget. The broad category of services & supplies is roughly 20 percent with the remainder being capital expenditures (primarily library collections and computer equipment). It should be noted that roughly \$5M of internal services is recovered from other funds as university personnel perform duties for grants, auxiliary, and service operations. Additionally, \$403K is estimated to be transferred into E&G funds during FY08 (\$118K from OUS for a temporarily assigned faculty member and \$285K from our International Non-credit programs). A three-year comparison of expenditures by object may be found on page 19. As you will note from reviewing the comparison, the percentages by object is fairly consistent from year to year.

OUS also prescribes the BB-1 form for Universities to estimate the expenditure side of the equation. A modified version of the BB-1 with comparable data from other years can be found on page 20. As part of the budget development process, Western extends this form out to plan for future years under a variety of assumptions. These assumptions are itemized within the notes on the form. WOU also details the anticipated revenues and shows the effect to our fund balance (the difference between the budgeted revenues and expenditures). As higher education has a significant population of employees who work on a fixed term basis, the FTE will vary from term to term – therefore, an average of actual FTE was used to calculate prior years. For the current year, the budgeted FTE was calculated by actual positions or average wages for positions that were vacant or to be determined.

**WESTERN OREGON UNIVERSITY
FY2006-2008 EDUCATION AND GENERAL FUNDS
COMPARISON OF EXPENDITURES BY PROGRAM**



WESTERN OREGON UNIVERSITY
FY2006-2008 EDUCATION AND GENERAL FUNDS
COMPARISON OF EXPENDITURES BY OBJECT



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

	2005-06 Actual		2006-07 Actual		2007-08 Budget		2008-09 Budget	
	Total E & G Limited	Employee FTE	Total E & G Limited	Employee FTE	Total E & G Limited	Employee FTE	Total E & G Limited	
Projected Expenditures:								
Personal Services								
Salaries and Pay								
(a) Unclassified Faculty Salaries	10,199,190	253.16	10,409,216	262.15	11,687,744	262.15	12,330,570	
(b) Unclassified Non-teaching Salaries	5,110,810	109.79	5,194,071	111.82	5,531,412	111.82	5,835,640	
(c) Classified Salaries	4,415,425	148.96	4,585,815	157.20	5,242,894	157.20	5,531,253	
(d) Graduate Assistant Pay	54,428	4.67	54,161	4.92	61,523	4.92	63,984	
Sub-total	19,779,853	516.58	20,243,263	536.09	22,523,573	536.09	23,761,447	
(e) Other Unclassified Salaries	64,126		116,644		114,969		121,292	
(f) Unclassified Pay	853,477		994,331		808,227		852,679	
(g) Classified Pay -- Temporary Pay	225,015		143,262		324,541		342,391	
(h) Classified Pay -- Overtime Pay	55,321		50,622		Inc.			
(i) Classified Pay -- Pay Differentials	53,412		52,019		Inc.			
(j) Other Classified Pay	39,567		35,302		Inc.			
(k) Student Pay	877,436		824,696		1,058,447		1,100,785	
Total Salaries and Pay	21,948,207		22,460,139		24,829,757		26,178,594	
Unclassified Faculty OPE	8,049,159		8,100,792	28.6%	3,342,695	28.6%	3,526,543	
Unclassified Non-teaching OPE	Inc.		Inc.	28.6%	1,581,984	28.6%	1,668,993	
Classified Salaries OPE	2,896,395		2,926,700	28.6%	1,499,468	28.6%	1,581,938	
Graduate Assistant Pay OPE	210		175	3.0%	1,846	3.0%	1,920	
Unclassified Pay OPE	Inc.		Inc.	21.0%	169,728	21.0%	179,063	
Classified Temp Pay OPE	Inc.		Inc.	20.0%	64,908	20.0%	68,478	
Classified Pay OPE	Inc.		Inc.	20.0%	Inc.	20.0%	Inc.	
Student Pay OPE	22,449		18,448	4.2%	43,926	4.2%	45,683	
Health Benefits (Eligible head counts)	Inc.		Inc.	11,840	5,555,988	12,906	6,056,026	
Worker's Comp. & ERB	Inc.		Inc.					
(l) Graduate Assistant Fee Remissions	109,989		115,480		123,360		125,000	
Total OPE & Grad Asst Fee Remissions	\$ 11,078,202		11,161,595		\$ 12,383,901		\$ 13,253,644	
Total Personal Services	\$ 33,026,409		33,621,734		\$ 37,213,658		\$ 39,432,238	
Services and Supplies								
State (non-OUS) Assessments	282,787		277,370		348,740		357,459	
(m) General Services and Supplies	2,799,099		2,878,003		3,862,972		3,959,546	
Total Services and Supplies	3,081,886		3,155,373		4,211,712		4,317,005	
(n) Total Capital Outlay	606,775		862,315		719,152		737,131	
(o) Special Payments (COPs Retirement)					81,964		82,189	
Total Projected Expenditures	\$ 36,715,070		37,639,422		\$ 42,226,486		\$ 44,568,562	
Sources of Fund:								
General Fund	16,370,714		17,665,232		18,684,769		19,622,470	
Other Funds Limited - Revenue	19,575,550		20,592,063		24,395,953		26,017,647	
Decrease (Increase) of Fund Balance - Initiatives	768,806		(617,873)		(854,236)		(1,071,555)	
Total	36,715,070		37,639,422		42,226,486		44,568,562	

Notes:

- Classified Pay and OPE Actuals for FY06 and FY07 are reflective of our accounting system; whereas budgetary numbers show the upper level for "classified pay", health benefits based on eligible employees at \$11,840 each, and other benefits (retirement, etc)
- FTE numbers for FY07 are estimated actual calculated with the initial budgeted FTE multiplied by the actual salary and divided by the budgeted salaries. 2007-08 Budget includes vacancies and initiatives University wide, salaries include projected increases
- 2008-09 Budget includes an estimated overall 6% increase in personnel costs which include roughly 5.5% in salaries/wage base and a projected 10% increase in health premiums. S&S/Other expenses are budgeted at 2.5% above current year levels.

**WESTERN OREGON UNIVERSITY
FY2007-2008 OTHER PERSONNEL EXPENSES (OPE) DETAIL**

OPE Rates are calculated as follows:

The OPE amounts recorded throughout this document are estimated based upon the following data:

Total OPE Unclassified	\$	11,840	plus	28.60% of wages to \$97,500 then 22.40% of remaining wages	
Total OPE Classified	\$	11,857	plus	28.60% of wages	
OPE Unclassified Pay				21.00%	
OPE Classified Pay				20.00%	
OPE Student Pay				4.15%	
OPE Graduate Assistants				3.00% (doesn't include fee remission)	8%

Individual Components of the estimated OPE include:	\$	940		\$	1,015
Health Insurance PEBB					\$940 for five months (3/13/07 JC Email) and \$1,015 (+8%) for seven months per employee
Workmen's Compensation					\$2.43 per month per employee
Employee Relations Board					\$1.35 per month per SEIU employee
Medicare		1.45%			Federal Law - All Wages
Social Security		6.20%			Federal Law for the first \$ 97,500
Unemployment Insurance		1.15%			Estimate based on several full time employees Estimate from OUS of \$218,586 for FY08-09 550 employees x \$40K Sals.
SAIF		0.50%			
Retirement Paid for Employee Portion		6.00%			Current percentage for either ORP or PERS Estimated percentage based on November composite analysis*
Retirement Employer Paid Portion		13.30%			

* Based upon 11/27/06 OUS Memo stating projected PERS/ORP rates as follows OPSRP = 20.43%, Tier 1&2 PERS = 18.94%, ORP (Tier 1&2) = 22.01%, ORP OPSRP = 11.82%

Strategic Initiatives incorporated in the FY08 Budget

The itemized list below includes new initiatives/programs that Western has incorporated into its FY08 budget. These allocations fall within the principles set forth by the Board in its allocation of state funds. Additionally, the resources devoted coincide with WOU's strategic plan and the Northwest Commission on Colleges and Universities (NWCCU) recommendations.

<u>Index</u>	<u>Initiative/Program</u>	<u>FY08 Amt Inc.</u>
LIB901	Increase Lib Tech 2 to 1.0 FTE	\$ 21,088
NUR901	Nursing Dollars - Adjunct Faculty/Equipment	\$ 107,529
REG901	Banner SIS Functional Support	\$ 63,297
ADM910	1.0 FTE Exec Asst. (McDonald)	\$ 50,330
DOE905	ESOL/Bilingual Education and Diversity COE	\$ 86,000
DOS949	Expand SEP - Advisor	\$ 85,000
MSS901	Expand Multicultural Programs - Advisor	\$ 53,549
RET901	Retention Initiatives S&S	\$ 10,000
BUS902/PRO923/ DOE901	Four Additional Tenure Track Faculty	\$ 279,498
DOE905	COE Assessment Coordinator	\$ 69,000
PRE923	Reinstate Institutional Research Budget	\$ 70,918
AAC901	New Advisor	\$ 49,453
ATH901	Athletic Cost Increases (Soccer Coach, Asst. Coaches, S&S)	\$ 94,800
PRC902	Sports Information Increased Hourly Pay and S&S	\$ 20,000
GEN819	DPSST Debt Service	\$ 85,000
GEN819	University-wide Equipment	\$ 100,000
GEN941+	Inc. Assessments from State Gov't (primarily Tort Liability)	\$ 70,000
GEN819	Technology Replacement	\$ 150,000
DLA/COE	Division Chair Salary Restructure	\$ 48,393
HPE903/ DOE955	Grad Studies/HPE OS2 Position	\$ 41,779
PPO901	Increase OS1 from .5 to 1.0 FTE	\$ 17,850
PPO908	Add'l Painter/Carpenter 1.0 FTE	\$ 26,604
PPUXXX	Utility/PP Costs Increases	\$ 50,263
BAO901	Accountant(s) - TBD 1.5 FTE	\$ 90,000
	FY08 Total Incorporated	<u>\$ 1,740,351</u>

Note: The listing above doesn't include salary and promotional increases - previously discussed on pages 2 and 3.

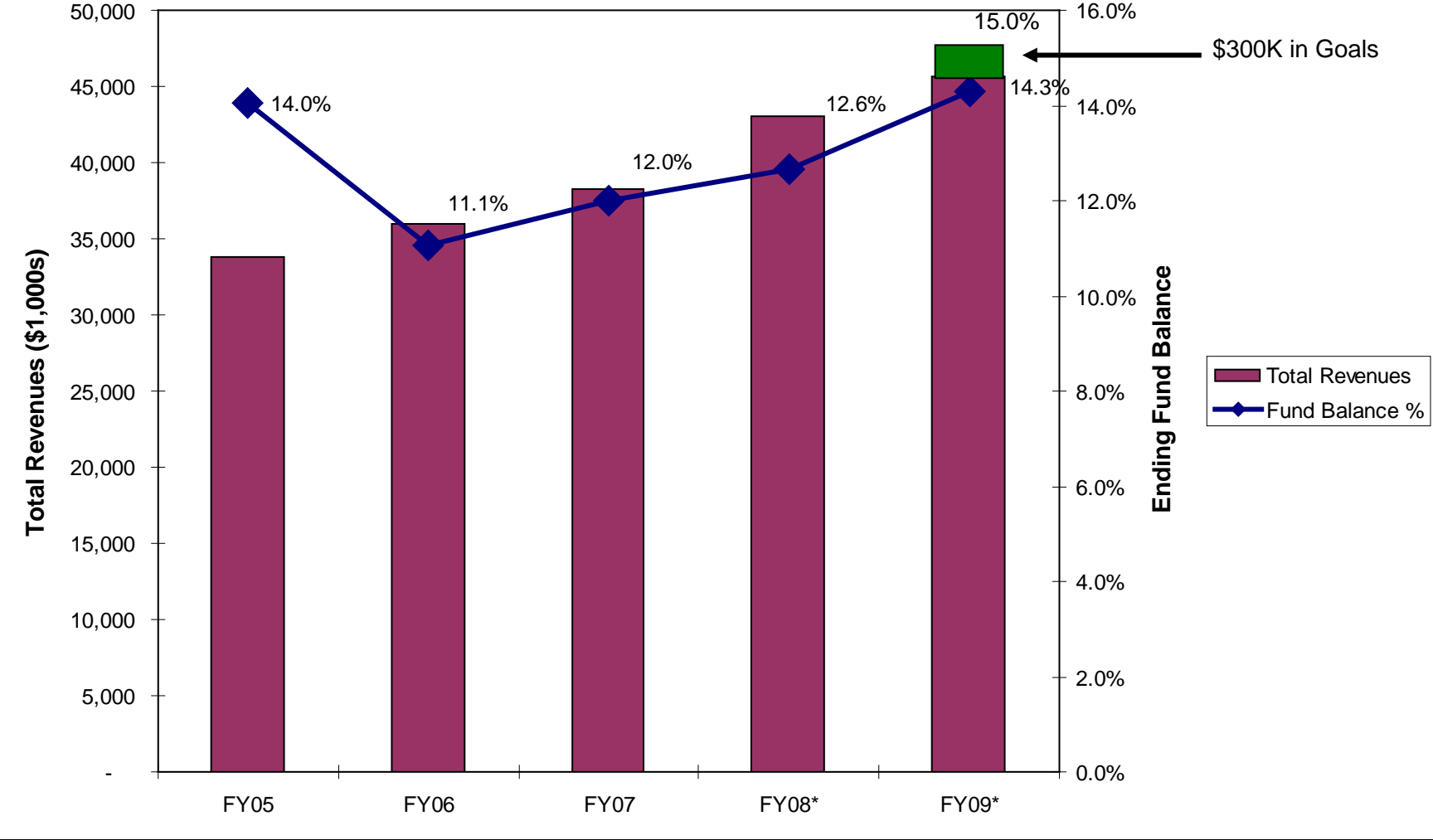
Goals/Monitoring Efforts

In comparison to past years, Western begins this biennium healthy with regard to its fiscal status. However, we have new programming challenges, enrollment growth, and an additional Board directed goal of improving our financial position. In an effort to mitigate risk of the Western Promise, the Board has directed WOU to maintain its E&G fund balance at 15% of revenues. We believe that with close monitoring of our financial status and periodic reallocation to our priorities, we can achieve this goal by the end of the biennium. The chart on the following page illustrates our fund balance trend. With this budget, we currently are planning a 15% fund balance at June 30, 2009 through additional improvements of approximately \$300K. One of the most common methods the university has to reduce costs is the delaying of filling vacancies. And, of course, we strive for continuous improvement trying to find synergies within functions already occurring thus reducing costs or gaining efficiency without reducing services.

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

Samples of these vital tools are included within this document; Western's FY07 Fourth Quarter Management Report and the May, 2007 Budget Status Report are on pages 25 and 26 respectively.

E&G Revenue and Fund Balance Trends



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

Oregon University System
Budget Projections Summary

As of the Quarter Ended June 30, 2007
For the Fiscal Year Ended June 30, 2007

WESTERN OREGON UNIVERSITY	Actual to Prior Year			Actual to Budget		Projection		Notes
	Prior Yr. Actual	YTD Actual	% Δ Current/ Prior YTD	Adjusted Budget	Variance from Adj. Budget	Actual as a % of Budget	Δ Since Prior Report	
<i>(in thousands of dollars)</i>								
EDUCATION & GENERAL - LIMITED								
State General Fund	16,371	17,665	8%	17,665	0	100%	0	
Tuition & Resource Fees, net of Remissions	17,574	18,572	6%	19,206	(634)	97%	199	(1)
Other	1,938	1,966	1%	1,890	76	104%	210	(2)
Transfers In	66	54		0	54		0	
Total Revenues & Transfers In	35,949	38,257	6%	38,761	(504)	99%	409	
Personnel Services	(33,026)	(33,622)	2%	(35,114)	1,492	96%	588	(3)
Supplies & Services	(3,074)	(3,141)	2%	(3,636)	495	86%	(122)	(4)
Capital Outlay	(607)	(862)	42%	(664)	(198)	130%	(198)	(4)
Transfers Out	(10)	(15)		0	(15)		0	
Total Expenditures & Transfers Out	(36,717)	(37,640)	3%	(39,414)	1,774	95%	268	
Net from Operations and Transfers	(768)	617		(653)	1,270		677	
Fund Additions/Deductions	0	0		0	0		0	
Change in Fund Balance	(768)	617		(653)	1,270		677	
Beginning Fund Balance	4,744	3,976		3,976	0		0	
Ending Fund Balance	3,976	4,593		3,323	1,270		677	
% Operating Revenues	11.1%	12.0%		8.6%				
AUXILIARY ENTERPRISES								
Total Revenues	15,859	15,037	-5%	15,285	(248)	98%	(518)	(5)
Expenditures & Net Transfers (Excl. Depr. Exp.)	(15,596)	(15,484)	-1%	(15,891)	407	97%	443	(5)
Net from Operations	263	(447)		(606)	159		(75)	
Additions/Deductions to Unrestricted Net Assets	(28)	(40)		0	(40)		(109)	
Change in Unrestricted Net Assets	235	(487)		(606)	119		(184)	
Beginning Unrestricted Net Assets	5,458	5,693		5,693	0		0	
Ending Unrestricted Net Assets	5,693	5,206		5,087	119		(184)	
DESIGNATED OPERATIONS, SERVICE DEPARTMENTS, CLEARING FUNDS								
Total Revenues	3,718	2,981	-20%	2,596	385	115%	278	(6)
Expenditures & Net Transfers	(3,888)	(2,524)	-35%	(2,705)	181	93%	(39)	
Net from Operations and Transfers	(170)	457		(109)	566		239	
Fund Additions/Deductions	(57)	53		0	53		53	
Change in Fund Balance	(227)	510		(109)	619		292	
Beginning Fund Balance	1,078	851		851	0		0	
Ending Fund Balance	851	1,361		742	619		292	

NOTES AND ASSUMPTIONS:

- (1) Summer tuition revenue apportioned to FY07
- (2) Timing of admin cost recovery and increased foundation support
- (3) Salary/OPE savings greater than anticipated predominately due to vacancies/OPE savings
- (4) Increased expenditures stemming from fourth quarter budget reallocation
- (5) Actual Bookstore and Housing revenues/expenses less than projected.
- (6) International activities (ESL) revenues greater than anticipated

**BUDGETED OPERATIONS
MONTHLY STATUS REPORT**

May 2007 - Period 11

as of **06/11/07**

	Adjusted Budget	Year to Date	% of Budget	Last Year % (For Comparison Only)		
				Actual FY2005-2006	FY06 YTD this period	YTD %
Revenue						
Tuition & Fees	\$ 20,012,526	\$ 20,207,700	101.0%	\$ 18,167,235	\$ 19,129,615	105.3%
State Appropriations	17,665,232	16,009,334	90.6%	16,370,714	14,075,184	86.0%
Other Sources/Transfers	1,385,113	911,836	65.8%	1,344,769	993,408	73.9%
Total Revenue	<u>\$ 39,062,871</u>	<u>\$ 37,128,870</u>	<u>95.0%</u>	<u>\$ 35,882,718</u>	<u>\$ 34,198,207</u>	<u>95.3%</u>
Expenditures by Program/Area						
Instruction	\$ 19,777,972	\$ 16,912,625	85.5%	\$ 18,730,730	\$ 17,018,421	90.9%
Research	469,280	408,034	86.9%	460,247	425,825	92.5%
Academic Support	5,653,530	5,022,220	88.8%	5,367,782	4,873,303	90.8%
Student Services	4,932,720	4,283,813	86.8%	4,358,671	3,851,434	88.4%
Operations/Maint.	3,936,039	2,901,173	73.7%	3,290,336	2,923,778	88.9%
Institutional Support	4,921,062	4,180,645	85.0%	4,424,536	4,159,183	94.0%
Plant Const. & Improvement	25,000	9,261	37.0%	19,222	19,174	99.8%
Total Expense	<u>\$ 39,715,603</u>	<u>\$ 33,717,771</u>	<u>84.9%</u>	<u>\$ 36,651,524</u>	<u>\$ 33,271,118</u>	<u>90.8%</u>
Change in Fund Balance	\$ (652,732)	\$ 3,411,099		\$ (768,806)	\$ 927,089	

Fund Balance Information

Actual May 31, 200X		\$ 7,386,447		\$ 5,671,302
Year End June 30, 2006	\$ 3,975,406			
Initial Projection for 6/30/07	\$ 3,322,674		Current Projection for 6/30/07	<u>\$ 4,098,713</u>
			(initial projection plus/less amount from reverse)	

or 10.76% Budgeted FY07 Operating Revenue

**WESTERN OREGON UNIVERSITY
FY2007-2008 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Tnfrs	TOTAL EXP	UNCL FTE	CLASS FTE
PRESIDENT'S EXPENSE BUDGET																	
PRE907	101100	001001	61050	Office of the President		289,248			3,180		113,970	52,000			458,398	3.00	
UNIVERSITY-WIDE EXPENSE BUDGETS																	
PRE909	101200	001001	61100	Faculty Senate		-					-	6,952			6,952		
PRE920	101300	008004	01000	Endowment - Pastega	1,374	-					-	3,000			3,000		
PRE923	101700	001001	30600	Inst. Research/Strategic Planning		50,040	27,828		5,000		40,902	19,500			143,270	0.56	1.00
PRE912	101900	001001	61200	Commencement	1,600	-			1,000		42	22,000			23,042		
PRE925	103100	001001	30800	Faculty Athletic Rep.		-					-	2,000			2,000		
GEN983	999998	001001	61010	Institution-Wide Affiliations		77,625					34,041	85,000		(117,600)	79,066	1.00	
PUBLIC RELATIONS EXPENSE BUDGETS																	
PRC901	103751	001001	61050	Public Relations		34,428	62,510	5,000	17,960		62,654	18,000			200,552	1.00	2.80
PRC902	103752	001001	61050	Sports Information	2,000	40,008		8,600	4,240		23,459	37,445			113,752	1.00	
ATHLETICS EXPENSE BUDGETS																	
ATH901	103402	001001	46000	Intercollegiate Athletics		615,435	50,112		5,000	11,690	352,299	80,000		(65,000)	1,049,536	22.24	1.50
ATH902	103403	001001	46000	Equipment Room Operations			22,869	1,909	4,407		15,998	6,210			51,393		0.75
TOTAL PRESIDENT & UNIVERSITY-WIDE					4,974	1,106,784	163,319	15,509	40,787	11,690	643,365	332,107	-	(182,600)	2,130,961	28.80	6.05

**WESTERN OREGON UNIVERSITY
FY2007-2008 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Trnfrs	TOTAL EXP	UNCL FTE	CLASS FTE
ACADEMIC AFFAIRS EXPENSE BUDGETS																	
PRO902	201100	001001	61050	VP for Academic Affairs		112,086	27,840	50	8,610		70,005	36,223			254,814	1.50	1.00
PRO977	201255	001001	15001	Undergrad Research		-						8,000			8,000		
PRO918	201700	001001	30899	Special Projects								4,807			4,807		
PRO921	201900	001001	30600	Instructional Development								150,000			150,000		
PRO923	202200	001001	09900	Faculty Diversity Initiatives		87,638					48,365	7,500			143,503	2.00	
PRO924	202300	001001	40400	Catalog Production								17,143			17,143		
PRO927	202600	008001	01000	Endowment - Business	2,013							23,953			23,953		
PRO958	202620	008002	01000	Endowment - Gentle	3,009							77,479			77,479		
CTL901	208410	001001	01000	Course Fees for Technology Resource	1,250							1,250			1,250		
CTL902	202930	001001	30899	Center for Teaching/Learning		127,152			12,240		72,395	9,787			221,574	3.00	
HNR901	202935	001001	01000	Honors Program					4,000		166	6,500			10,666		
WRC901	202936	001001	01000	Writing Center		21,920			29,000		13,394	6,338			70,652	0.50	
SAB901	202941	001001	01000	Study Abroad and Exchange	18,000	71,076	18,342		8,000		43,356	15,623			156,397	1.00	0.50
ISS901	204900	001001	30600	International Students and Scholars	6,000	88,764	20,025	200	4,430		62,877	15,604			191,900	2.00	0.75
REG901	208310	001001	40400	Registrar	60,000	103,020	198,058	3,100	5,610		187,713	44,975			542,476	2.00	5.50
REG905	208320	001001	40400	Commencement/Diplomas	-							-			-		
LIB901	208410	001001	30001	Library & Media Services		475,784	226,346	250	169,145		399,358	149,700			1,420,583	7.75	8.55
LIB904	208420	001001	30001	Library Collections	18,000								474,152		474,152		
LIB924	208420	001001	01000	Course Fees for Media Collections	2,200							2,200			2,200		
LIB925	208440	001001	30899	Video Productions	15,000		38,424	2,000			23,246	15,600		(1,000)	78,270		1.00
ADM910	208581	001001	40400	Admissions	145,222	375,396	114,480	1,698	25,250		307,303	124,510			948,637	10.00	4.00
ADM911	208582	001001	40400	Matriculation Programs	116,210				17,130		711	100,000			117,841		
ADM912	208583	001001	40400	Western Advocates								2,033			2,033		
MKT901	208584	001001	61050	Marketing/Student Recruitment	2,000							120,000			120,000		
RET901	208590	001001	61050	Retention								10,000			10,000		
FAI903	208595	001001	40600	Financial Aid Office		190,293	100,224	6,000	2,440		179,164	56,825			534,946	5.00	3.00
AAD901	208820	001001	40200	Academic Advising		136,772	18,342	800	10,050		97,994	13,506			277,464	3.98	0.50
LCT901	208830	001001	40899	Learning Center			36,684		13,790		22,922	2,000			75,396		1.00
TOTAL ACADEMIC ADMINISTRATIVE UNITS					388,904	1,789,901	798,765	14,098	309,695	-	1,528,969	1,021,556	474,152	(1,000)	5,936,136	38.73	25.80

**WESTERN OREGON UNIVERSITY
FY2007-2008 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Tmfrs	TOTAL EXP	UNCL FTE	CLASS FTE
COLLEGE OF LIBERAL ARTS & SCIENCES EXPENSE BUDGETS																	
DLA904	204110	001001	30600	Dean of Liberal Arts & Sciences		133,836			3,000	16,224	62,570	51,219			266,849	3.30	
DLA905	204120	001001	01000	Suppl Instruction for Lib. Arts & Sci.		1,496,000			22,000		858,313				2,376,313	46.06	
DLA906	204130	001001	01000	Military Science Lab Fees	1,865	-					-	2,348			2,348		
DLA909	204150	006001	01000	Engineering Educ. Targeted Prog.		74,373					44,623				118,996	2.29	
DLA914	204171	001001	01000	Dean's Faculty Travel/Tech Support		-						12,632			12,632		
DLA915	204172	001001	01000	Chair Research/Travel Funds		-						14,000			14,000		
DLA920	204173	001001	01000	Fire Service	75,000	70,828	33,408				51,381	7,500			163,117	1.86	1.00
NUR901	204174	001001	01000	Nursing		50,000					32,529	25,000			107,529		
BUS902	204200	001001	01000	Business & Economics Division		460,879	35,016		1,600		228,083	16,718			742,296	6.23	1.00
CSD902	204300	001001	01000	Computer Science Division		424,301	35,016		530		209,773	11,898			681,518	5.60	1.00
CSD903	204310	001001	01000	Comp. Science Fees	8,900	-						8,900			8,900		
CAD902	204410	001001	01000	Art Dept.	37,000	-		1,000	150		206	35,644			37,000		
CAD907	204420	001001	01000	Music Dept.	30,000	-		400	2,650		190	26,760			30,000		
CAD927	204425	001001	01000	Dance Dept.	5,200	-					-	5,200			5,200		
CAD913	204430	001001	01000	Theater Arts Dept.	1,500	-					-	1,500			1,500		
CAD916	204440	001001	01000	Creative Arts Dept.		1,365,222	35,690		24,460		697,381	46,256			2,169,009	25.31	1.50
CAD922	204450	001001	01000	MIDI Electronic Music	7,574	-			1,590		66	6,319			7,975		
CAD924	204460	001001	01000	Creative Arts Honors Program	800	-					-	800			800		
HUM902	204500	001001	01000	Humanities Division		1,455,928	27,828		640		731,960	39,461		(16,000)	2,239,817	25.77	1.00
NSM902	204600	001001	01000	Natural Science/Math Division		1,158,893	129,312		3,180		650,495	57,314			1,999,194	19.73	4.00
NSM922	204610	001001	01000	Natural Science Fees	95,000	-					-	95,000			95,000		
NSM934	204615	001001	01000	Geology Plotter/Equip.	2,850	-					-	2,850			2,850		
NSM941	204618	001001	01000	Natural Science/Math Fees	2,500	-					-	2,500			2,500		
PSY901	204650	001001	01000	Psychology Division	350	523,697	29,160				262,851	14,455			830,163	7.78	1.00
SOC902	204700	001001	01000	Social Sciences Division		1,524,293	35,016		530		743,642	32,297			2,335,778	24.00	1.00
COR901	204800	001001	01000	Corrections Program							-	1,240			1,240		
TOTAL LIBERAL ARTS & SCIENCES					268,539	8,738,250	360,446	1,400	60,330	16,224	4,574,063	517,811	-	(16,000)	14,252,524	167.94	11.50

**WESTERN OREGON UNIVERSITY
FY2007-2008 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Tmfrs	TOTAL EXP	UNCL FTE	CLASS FTE
COLLEGE OF EDUCATION EXPENSE BUDGETS																	
DOE905	206160	001001	30600	Dean of Education Operations		200,922	53,016	5,760	4,860		145,056	112,950			522,564	3.63	2.00
DOE901	206110	001001	01000	Teacher Education Division		734,447	40,248	2,012	700		404,615	28,910			1,210,932	14.42	1.00
DOE952	206121	001001	01000	Dean's Faculty Travel/Tech Support		-						18,300			18,300		
DOE953	206122	001001	01000	Chair Research/Travel Funds		-						9,000			9,000		
DOE908	206130	001001	01000	Off Campus Adv St.	91,412	50,760	29,160		700		46,585	105,675			232,880	1.00	1.00
DOE909	206140	001001	01000	COE Accreditation		-						28,570			28,570		
DOE937	206160	001001	01000	Master of Arts in Teacher Educ.		42,723	30,570		700		43,649	6,078			123,720	0.91	1.00
DOE926	206170	001001	01000	Suppl Instruction for Coll. of Educ.		1,142,615				33,609	630,352	9,220			1,815,796	37.88	
DOE954	206181	016002	07000	MAT Off Campus	409,661	61,029			700		32,702	4,450			98,881	1.29	
DOE955	206182	016002	07000	Graduate Studies		41,743	46,854		5,000		48,460	4,150			146,207	0.50	1.50
HPE903	206310	001001	01000	Health/Physical Educ. Division		421,561	28,542		700		230,902	20,699			702,404	7.63	1.00
HPE910	206310	001001	01000	Health/Physical Educ. Fees	33,550	-						33,550			33,550		
HPE909	206320	001001	30899	HPE Equipment Operations		-	7,623		1,219		5,196	6,210			20,248		0.25
SPE902	206510	001001	01000	Special Education Division		567,523	30,492	1,524	2,900		295,143	22,700			920,282	9.44	1.50
	TOTAL EDUCATION				534,623	3,263,323	266,505	9,296	17,479	33,609	1,882,660	410,462	-	-	5,883,334	76.69	9.25

**WESTERN OREGON UNIVERSITY
FY2007-2008 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Tmfrs	TOTAL EXP	UNCL FTE	CLASS FTE
DIVISION OF EXTENDED PROGRAMMING EXPENSE BUDGETS																	
DEP701	208111	001001	07000	Program Admin/Develop		162,756	33,692	500	6,000		109,129	50,000			362,077	3.25	1.20
DEP730	208130	001001	07000	Special Education	5,000	2,500					525	1,542			4,567	0.08	
DEP732	208132	001001	07000	Bilingual/ESOL Endorse	99,000	24,888					12,853	2,500			40,241	0.77	
DEP742	208142	001001	07000	Reg. Courses/Workshops	217,200	89,000			2,000		29,347	3,000			123,347	2.74	
DEP743	208143	001001	07000	Credit Overlay	150,000	-					-	35,000			35,000		
DEP749	208149	001001	07000	Cont. Teacher Licensure	36,000	12,172					7,263	1,500			20,935	0.38	
DEP750	208150	001001	07000	CREADE	80,000	45,250					24,154	1,500			70,904	1.39	
DEP751	208151	001001	07000	Math Program	83,000	36,290			2,225		22,596	1,000			62,111	1.12	
DEP752	208152	001001	07000	Five M Courses	27,241	5,992					3,677	1,000			10,669	0.18	
DEP753	208153	001001	07000	Transision to Teaching	129,960	60,242					31,354	6,000			97,596	1.85	
DEP754	208154	001001	07000	Criminal Justice	200,000	95,000					42,923	25,000			162,923	2.93	
TOTAL DEP/SUMMER					1,027,401	534,090	33,692	500	10,225	-	283,821	128,042	-	-	990,370	14.68	1.20

**WESTERN OREGON UNIVERSITY
FY2007-2008 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Tnfrs	TOTAL EXP	UNCL FTE	CLASS FTE
TEACHING RESEARCH INSTITUTE EXPENSE BUDGETS																	
TRD901	208210	001500	15500	Administrative Services		89,235					42,303	4,650			136,188	1.40	
TRD905	208220	001500	15500	Support Services	250,000	133,432					64,317	85,075			282,824	2.88	
TRD906	208230	001500	15500	Staff Development		-						2,000			2,000		
TRD907	208240	001500	15500	Grants Services		25,177					10,753	11,018			46,948	0.30	
TOTAL TEACHING RESEARCH INSTITUTE					250,000	247,844	-	-	-	-	117,373	102,743	-	-	467,960	4.58	-

**WESTERN OREGON UNIVERSITY
FY2007-2008 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLAS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Tmfrs	TOTAL EXP	UNCL FTE	CLASS FTE
FINANCE & ADMINISTRATION EXPENSE BUDGETS																	
VPF901	301000	001001	61050	VP Finance & Administration		152,016			1,000		66,114	9,500			228,630	2.00	
BAO901	303100	001001	61050	Business Office		215,484	285,086	5,378	6,972		282,007	136,158		(41,120)	889,965	4.00	7.60
BAO911	303200	001001	80500	Perkins Loan Recovery	24,509	-	15,370				9,139				24,509		0.40
BAO914	303500	001001	61010	Records Retention		-					-	915			915		
BAO916	303700	001001	61200	Bus. Services & Financial Aid Admin.		-					-	2,033			2,033		
BAO923	303900	001001	61200	Bank Card Service Fees		-					-	78,000			78,000		
BAO926	303100	001001	80500	Banner Consolidation Project			14,394				9,908	1,309			25,611		0.50
BUD901	304000	001001	61050	Budget/Payroll Office		116,352	120,144	5,000			136,766	14,300			392,562	2.00	3.75
PPO901	306110	001001	50002	Physical Plant Administration	5,920	110,184	13,914		3,520		65,248	35,590			228,456	2.00	0.50
PPO904	306111	001001	55000	Physical Plant Emerg. Fund		-					-	40,000			40,000		
PPO905	306120	001001	61050	Mailroom		-	40,248	25	18,040		24,122	1,520		(350)	83,605		1.00
PPO908	306131	001001	52500	Bldg. Maint/Oper.	3,600	97,236	608,132	50,000	172,000		469,704	500,000		(805,000)	1,092,072	2.00	16.00
PPO910	306132	001001	51000	Heating & Ventilation Services	150	-	86,172	6,000	21,220		50,440	63,505		(105,620)	121,717		2.00
PPO912	306134	001001	50500	Custodial Services	3,000	63,504	623,095	30,000	56,744		561,394	187,950		(600,000)	922,687	2.00	29.08
PPO915	306136	001001	51500	Sanitation Services		-					-	30,388		(20,606)	9,782		
PPO916	306139	001001	52500	Oper. & Maint. of Swimming Pool		-					-	26,500			26,500		
PPO917	306150	001001	50002	Physical Plant Stores		-	75,684	1,000			45,560	2,700		(35,000)	89,944		2.00
PPO919	306165	001001	51500	Recycling Operations	4,000	-						21,448		(1,452)	19,996		
PPO920	306160	001001	52000	Campus Grounds Maint.	6,550	41,256	192,900	13,550	53,742		166,750	135,560		(142,189)	461,569	1.00	7.00
PPO922	306170	001001	61010	Admin. & Facilities Planning Dept.		-	90,744	3,710			50,409	22,000		(35,000)	131,863		2.00
PPO924	306180	001001	50002	Accounting		-	60,306	25			35,038	2,089			97,458		1.50
PPU901	306310	001001	51000	Light & Power Utilities		-					-	627,000		(199,000)	428,000		
PPU902	306320	001001	51000	Water Utilities		-					-	92,026		(10,520)	81,506		
PPU903	306330	001001	51000	Gasoline Utilities		-					-	28,121		(5,000)	23,121		
PPU904	306340	001001	51000	Heating - Oil Purchase		-					-	49,500			49,500		
PPU905	306350	001001	51000	Heating - Gas Purchase		-					-	702,600		(262,600)	440,000		
PPF908	306430	004004	93000	EMC System	25,000	-					-	25,000		-	25,000		
HRO907	307011	001001	61050	Human Resources Office		146,772	56,682	7,000			121,789	24,850			357,093	2.75	2.25
HRO909	307013	001001	61050	Employee Search Fund		-					-	75,000			75,000		
HRO910	307014	001001	61050	Support ADA/WC Equip	4,000	-					-	4,000			4,000		
HRO911	307015	001001	61050	Staff Development		-					-	30,000			30,000		
UCS901	309000	001001	30899	Computing Services (Admin)	4,000	238,152	492,073	4,500	112,022		395,147	167,240	45,000	(217,450)	1,236,684	4.00	11.25
UCS902	309000	001001	30899	Network Charges		-						96,000		-	96,000		
UCS905	309000	001001	30899	IT Resale		-						1,500,000		(1,500,000)	-		
UCS911	309000	001001	30899	Technology Support - Students	966,526	-	80,766	5,000	95,480		51,777	683,228	50,000		966,251		2.00
PSS917	309110	001001	61050	Campus Safety & Security	1,600	64,506	178,958	36,500	16,120		155,697	30,325		(190,000)	292,106	1.50	6.05
PSS915	309111	001001	61050	Risk Management		14,751	15,960	300	1,060		17,776	12,530			62,377	0.25	0.50
TOTAL FINANCE/ADMIN					1,048,855	1,260,213	3,050,628	167,988	557,920	-	2,714,785	5,458,885	95,000	(4,170,907)	9,134,512	23.50	95.38

**WESTERN OREGON UNIVERSITY
FY2007-2008 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Trnfrs	TOTAL EXP	UNCL FTE	CLASS FTE
STUDENT AFFAIRS EXPENSE BUDGETS																	
DOS901	400500	001001	40002	VP for Student Affairs	2,200	140,844	20,546		13,260		80,029	51,701			306,380	2.00	0.82
DOS952	400605	001001	01000	Pool Operations		26,196					19,333	-			45,529	1.00	
DOS906	401000	001001	40200	Service Learning & Career Dev.	5,000	39,006	15,246		4,332		30,505	35,341			124,430	0.75	0.50
DOS948	401010	001001	40200	Upward Bound		5,801	-		-		4,028	1,500			11,329	0.20	
DOS950	401020	001001	40600	Job Location/Development		5,201	6,098				6,788	77			18,164	0.10	0.20
DOS949	402000	001001	40899	Student Enrichment Program		-						91,500			91,500		
DOS911	403000	001001	40899	Office of Disability Services		234,248	33,408	115,000	8,000		194,242	47,135		(19,000)	613,033	7.00	1.00
SLA937	406160	001001	45701	New Student Week	39,740	-			8,000		332	40,000			48,332		
WUC907	406330	001001	40800	Student ID Cards	3,000	-			1,000		42	4,300			5,342		
MSS901	408200	001001	40400	Multicultural Student Services		70,800	13,350	250	2,149		53,816	15,192			155,557	2.00	0.50
	TOTAL STUDENT AFFAIRS				49,940	522,096	88,648	115,250	36,741	-	389,115	286,746	-	(19,000)	1,419,596	13.05	3.02

**WESTERN OREGON UNIVERSITY
FY2007-2008 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Trnfrs	TOTAL EXP	UNCL FTE	CLASS FTE
UNIVERSITY ADVANCEMENT EXPENSE BUDGETS																	
DIA907	501000	001001	61050	VP for University Advancement		279,420	171,084	500	19,430		230,470	71,748		(90,329)	682,323	4.00	4.50
DIA915	502000	001001	30200	Jensen Museum		18,396			1,330		17,158	3,722		(13,073)	27,533	0.50	
DIA922	504000	001001	61050	Alumni Relations/IOHP		47,748	16,704		4,510		36,390	21,951			127,303	1.00	0.50
DIA500	505003	001001	48500	Smith Fine Arts Series		14,724					16,052			(10,000)	20,776	0.50	
DIA604	506104	001001	61050	WOU Magazine		-					-	38,000			38,000		
DIA700	507000	008003	01000	Endowment - Jensen	3,642	-					-	18,411			18,411		
TOTAL UNIV ADVANCEMENT					3,642	360,288	187,788	500	25,270	-	300,070	153,832	-	(113,402)	914,346	6.00	5.00

**WESTERN OREGON UNIVERSITY
FY2007-2008 GENERAL FUND BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	00000 REVENUE	1010X + 10200 UNCLASS SALARIES	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10620 GRAD ASSIST	10901 OPE	20000 S&S	40101 EQUIPMT	79000/90000 SVC CRDTS/Tnfrs	TOTAL EXP	UNCL FTE	CLASS FTE
GENERAL INSTITUTIONAL EXPENSE BUDGETS																	
GFA947	901300	001005	01000	OUS Supple Tuition Remission	(334,127)	-									-		
GEN941	916100	001001	61010	Assessments from State Gov't		-						348,740			348,740		
GEN943	917100	001001	80700	Misc. Sales/Service	500	-								(285,000)	(285,000)		
GEN863	917100	010003	80400	Summer Session Tuition	1,264,470										-		
GEN944	917200	001001	80600	Tuition	20,136,132	-									-		
GEN945	917200	001001	80600	Fee Remissions	(1,665,873)	-									-		
GEN954	917300	001001	80200	Indirect/Admin. Costs	490,000	-									-		
GEN837	917400	001001	80200	7% Administrative Fee		-								(706,000)	(706,000)		
GEN981	918450	001001	80500	Graduate Asst. Fee Remissions		-				123,360					123,360		
GEN846	918470	001001	80500	Vacancy/Turnover Pool		319,563	293,103			(173,680)		62,000			500,986		
GEN819	999996	001001	61010	General Institution	525,373	-						465,231	150,000		615,231		
GEN812	999997	001001	45501	University Center Support		-						96,830			96,830		
GEN984	999998	001001	45501	State Appropriations	18,684,769	-									-		
	TOTAL GENERAL INSTITUTIONAL				39,101,244	319,563	293,103	-	-	-	(50,320)	972,801	150,000	(991,000)	694,147	-	-
	GENERAL FUND TOTALS				42,678,122	18,142,352	5,242,894	324,541	1,058,447	61,523	12,383,901	9,384,985	719,152	(5,493,909)	41,823,886	373.97	157.20
Total Budgeted Operations Revenue Less Expenses and Net Transfers					854,236												

**WESTERN OREGON UNIVERSITY
FY2007-2008 DESIGNATED AND SERVICE FUNDS BUDGETS
ALLOCATION SUMMARY IN FUND ORDER**

FIS INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	Revenue	10101 UNCLASS SALARIES	10200 ACAD PAY	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10901 OPE	20000 S&S	50000 STUDENT AID	60000 MERC RESALE	70000 INDIRECT COSTS	ACCTS 40000, 80000 - 89999	Transfers Out (In)	TOTAL EXP	
DESIGNATED AND SERVICE DEPT. (050000 - 099999) FUNDS																			
DEP 911	208111	050301	20002	DEP HOUSING	1,500						-	1,300			130				1,430
DEP 915	208111	050305	20002	DEP PUBLIC SERVICE PROGRAMS	138,000	16,311	-	9,666			17,004	55,000	5,000		10,717				113,698
DEP 986	208111	050308	20002	DEP TRAFFIC SAFETY ED.	188,940	30,648	49,500				28,041	60,920			16,889				185,998
DEP 987	208111	050309	20002	DEP TAG PROGRAM	5,000		1,000				210	3,335			455				5,000
DEP 960	208111	050311	20002	DEP CENTER OF LEADERSHIP AND COMMUNITY	10,200		3,000				630	5,000			863				9,493
ISS 902	204900	050430	01000	ESL NON-CREDIT PROGRAM	600,000	131,004		6,915	9,000	9,000	97,796	100,000			35,000		305,000		693,715
SSP 931	208122	055008	09001	SUMMER SESSION FIELD TRIPS	15,000						-	15,000							15,000
SPE 918	206540	057001	20002	FREEBURG DEAF CENTER	1,000		1,000				350	17,650							19,000
SLA 934	406400	057009	20002	FAMILY DAY	7,300						-	9,000					(1,000)		8,000
SSP 904	208121	057010	20002	TESTING CENTER	1,500						-	1,500							1,500
PSS918	309110	057013	61050	PUBLIC SAFETY	2,000							2,000							2,000
SPE 972	206530	057021	20002	ASL TESTING	2,000		1,000				350	3,150							4,500
SAB902	202942	057022	20002	NON-CREDIT INTL PROGRAMS	53,750		7,000			2,500	1,574	37,790			4,886				53,750
SAB902	202942	057022	20002	NON-CREDIT INTL PROGRAMS	570							570							570
SSP 907	208121	057101	05000	SUMMER SESSION MISC.	190,500	16,311	9,000	12,919	20,000		24,952	105,000							188,182
TRD 908	208250	057501	15500	TR LD TESTS	500							500							500
TRD 909	208250	057502	15500	TR CONSULTING	5,000						-	5,000							5,000
TRD 911	208250	057503	15500	TR PUBLICATIONS	3,000						-	3,000							3,000
TRD 912	208250	057504	15500	TR MODEL CLASSROOM TRAINING	15,000	5,845				500	2,877	5,000							14,222
TRD 910	208250	057506	15500	TR ERGO EVALUATIONS	6,500	3,382					1,560	1,500							6,442
PRE 919	101100	060001	80500	SUNDRY GIFTS (NONGEN)	500						-	500							500
TRD 913	208250	065501	15500	TR RESEARCH SUPPORT	500						-	500							500
PRT 902	208620	090002	99100	PRINTING PRODUCTION	250,000			75,300	360	6,440	45,590	125,200				52,006			304,896
CTL 903	202930	090003	99100	TECHNOLOGY RESOURCE CENTER	14,025							14,025							14,025
PPO 906	104120	090020	99100	MAILROOM	255,550						-	252,077				3,473			255,550
PPO 928	306136	090023	51500	COMPACTOR SERVICES	50,400						-	45,224				5,176			50,400
BAO 906	303100	090022	99100	TELECOMMUNICATIONS	1,101,065			182,796	4,000	2,000	102,771	668,020			133,400				1,092,987
UCS 904	208735	090032	99100	COMPUTER MAINTENANCE	100,000			55,116		6,240	27,237	15,820							104,413
DIA 937	509000	090040	99100	PHONATHON OPERATIONS	32,000					28,000	1,162	4,000							33,162
TRD 914	208250	090500	15500	TR CLERICAL SUPPORT	12,000							12,000							12,000
TOTAL DESIGNATED AND SERVICE DEPT. FUNDS					3,063,300	203,501	71,500	342,712	33,360	54,680	352,104	1,569,581	5,000	-	68,940	194,055	304,000		3,199,433

**WESTERN OREGON UNIVERSITY
FY2007-2008 AUXILIARY ENTERPRISES FUNDS BUDGETS
ALLOCATION SUMMARY IN FUND ORDER**

FIS INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	Revenue	10101 UNCLASS SALARIES	10200 ACAD PAY	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10901 OPE	20000 S&S	50000 STUDENT AID	60000 MERC RESALE	70000 INDIRECT COSTS	ACCTS 40000, 80000 - 89999	Transfers Out (In)	TOTAL EXP
AUXILIARY ENTERPRISES (100000 - 199999) FUNDS																		
OUR 901	405110	101001	45001	OFFICE OF UNIVERSITY RESIDENCES	4,486,525	274,980	4,000	60,562	1,500	165,000	221,684	2,159,300	10,000				1,460,000	4,357,026
OUR 902	405120	101001	45001	RES HALL PROG & TRNG								40,000						40,000
OUR 903	405130	101001	45001	RES HALL ASSOC	11,667					20,025	832	22,306						43,163
PRE 921	101300	101001	61010	PRESIDENT CATERING SERVICES								5,000						5,000
AUX 977	405413	101001	45001	OFFICE OF RESIDENTIAL DINING	3,013,245	131,820		352,480	21,600	286,000	328,118	757,084		903,974			174,835	2,955,911
OUR 919	405150	101012	45001	RESIDENCE HALL VENDING	25,000							25,000						25,000
AUX 978	405420	106001	45001	OFFICE OF RETAIL DINING	754,247	39,456		91,507	11,463	131,200	91,136	131,283		256,444				752,489
SLA 907	406110	110031	45701	SUMMER SESSION EDUCATIONAL ACTIVITY	-	4,518						3,266					(8,500)	3,674
MED 911	406510	110050	45701	OFFICE OF STUDENT MEDIA						720	30	14,998					(24,467)	(8,719)
MED 913	406520	110050	45701	WESTERN JOURNAL	15,000					41,556	1,725	21,191					(49,472)	15,000
MED 914	406530	110050	45701	WSTV						5,688	236	1,287					(7,211)	-
MED 912	406550	110050	45701	NORTHWEST PASSAGE						4,266	178	7,289					(11,733)	-
MED 917	406560	110050	45701	MEDIA BOARD		16,641					16,600						(32,950)	291
SLA 915	406110	110060	45701	STUDENT ACTIVITIES-ACADEMIC YEAR	800	59,214		26,374		3,735	56,203	29,691					(166,520)	8,697
SLA 936	406180	110070	45701	FOCUS ON LEADERSHIP	3,000							5,000					(2,000)	3,000
SLA 938	406150	110071	45701	SAFE ZONE	25							125						125
DOS923	403000	110090	45701	DISABILITY SERVICES INTERPRETERS								19,000					(10,456)	8,544
WUC 902	406370	110100	45501	OFFICE OF STUDENT LIFE	297,535	124,872		155,761	5,197	103,019	185,160	333,426					(587,716)	319,719
ASW 903	407010	110120	45701	STUDENT ADMIN				20,580		62,992	18,160	1,888						103,620
ASW 926	407015	110120	45701	ASW EXECUTIVE EXPENSE								13,050						13,050
ASW 904	407020	110120	45701	ASSOC. STUDENTS OF WOU (PARENT ACCT)													(263,197)	(263,197)
ASW 937	407025	110120	45701	ASW INTER-GOV RELA								1,000						1,000
ASW 907	407030	110120	45701	PROGRAMMING BOARD								30,000						30,000
ASW 909	407050	110120	45701	ASWOU COMMUNICATIONS								5,900						5,900
ASW 929	407060	110120	45701	ASWOU OSA								18,407						18,407
ASW 913	407070	110120	45701	ASW SPECIAL PROJECTS														-
ASW 914	407080	110120	45701	BIG BROTHER/SISTER														-
ASW 915	407090	110120	45701	MODEL UNITED NATIONS								17,464						17,464
ASW 923	407170	110120	45701	CEVA (EAG)								6,375						6,375
ASW 934	407180	110120	45701	NATURAL SCIENCE (EAG)								7,861						7,861
ASW 938	407190	110120	45701	PHILOSOPHICAL DISCUSS														-
ASW 910	407200	110120	45701	BOOK EXCHANGE	6,000					4,000	166	1,794						5,960
ASW 942	407210	110120	45701	ASWOU ELECTIONS								700						700
ASW 943	407220	110120	45701	ASW DIVERSITY PROGRAM								1,200						1,200
ASW 945	407230	110120	45701	GERMAN CLUB														-
ASW 949	407240	110120	45701	ABBY'S HOUSE						1,099	46	2,723						3,868
ASW 956	407250	110120	45701	STONEWALL CENTER								1,000						1,000
ASW 925	407401	110120	45701	CLUBS & ORGANIZATIONS														-
ASW 936	407403	110120	45701	MULTICLTRL STUDENTS								18,467						18,467
ASW 941	407404	110120	45701	SAGE (EAG)								3,259						3,259
ASW 944	407405	110120	45701	ASWOU INTER'L STU ORG								7,127						7,127
ASW 946	407405	110120	45701	WATER POLO								6,564						6,564
ASW 947	407405	110120	45701	BUS & ECONOMICS								3,110						3,110
ASW 948	407405	110120	45701	M.E. CH. A.								9,145						9,145
ASW 951	407410	110120	45701	TRIANGLE ALLIANCE								1,875						1,875
ASW 952	407411	110120	45701	SIGMA TAU DELTA								255						255
ASW 953	407412	110120	45701	CLUBED								1,375						1,375
ASW 954	407413	110120	45701	PHI ALPHA DELTA								1,175						1,175
ASW 959	407415	110120	45701	MITU								400						400

**WESTERN OREGON UNIVERSITY
FY2007-2008 AUXILIARY ENTERPRISES FUNDS BUDGETS
ALLOCATION SUMMARY IN FUND ORDER**

FIS INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	Revenue	10101 UNCLASS SALARIES	10200 ACAD PAY	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10901 OPE	20000 S&S	50000 STUDENT AID	60000 MERC RESALE	70000 INDIRECT COSTS	ACCTS 40000, 80000 - 89999	Transfers Out (In)	TOTAL EXP
AUXILIARY ENTERPRISES (100000 - 199999) FUNDS (Continued)																		
DOS945/6	400600	110130	45701	CAMPUS RECREATION	6,800	43,260		5,678		42,414	29,507	29,168					(145,875)	4,152
DOS951	400605	110140	45701	CAMPUS POOL	44,000		1,050			30,000	1,466	7,175					5,000	44,691
CAD932	2044810	110310	45701	CREAT. ARTS - CHORAL ORG								19,414					(19,414)	-
CAD933	2044810	110311	45701	CREAT. ARTS - JAZZ BANDS								6,902					(6,902)	-
CAD934	2044810	110312	45701	CREAT. ARTS - VOCAL JAZZ								4,111					(4,111)	-
CAD935	2044810	110313	45701	CREAT. ARTS - GUEST ARTISTS								14,626					(14,626)	-
CAD936	2044810	110314	45701	CREAT. ARTS - WIND ENSEMBLE								11,913					(11,913)	-
CAD937	2044820	110315	45701	CREAT. ARTS - DANCE	8,600	2,000				1,030	1,015	20,233					(15,678)	8,600
CAD938	2044830	110316	45701	CREAT. ARTS - THEATRE	22,000				11,000	15,558	2,846	49,245					(56,649)	22,000
CAD939	2044830	110317	45701	CREAT. ARTS - SUM THEATRE		7,409			1,200	5,160	2,574	4,962					(19,965)	1,340
CAD931	2044810	110318	45701	CREAT. ARTS - BROADWAY OPERA								3,142					(3,142)	-
CAD941	2044810	110319	45701	CREAT. ARTS - CHAMBER ENSEMBLE								1,706					(1,706)	-
CAD942	204484	110320	45701	CREAT. ARTS - ART GALLERY	950	630				5,868	425	5,600					(11,571)	952
ADI 901	103411	120011	46000	ATHLETIC ACTIVITIES	20,000							10,000					10,000	20,000
ADI 723	103424	120012	46000	X-COUNTRY-NAT'L TR								3,500					(3,500)	-
ADI 721	103429	120012	46000	INDOOR TRACK-NAT'L TR	2,400							2,900					(500)	2,400
ADI 722	103431	120012	46000	OUTDOOR TRACK-NAT'L TR	3,600							5,600					(2,000)	3,600
ADI 310	103432	120013	46000	CHEERLEADING								4,001					(4,001)	-
ADI 811	103422	120014	46000	FOOTBALL								151,452					(151,452)	-
ADI 818	103423	120014	46000	VOLLEYBALL								53,167					(53,167)	-
ADI 823	103424	120014	46000	CROSS COUNTRY								15,578					(15,578)	-
ADI 817	103425	120014	46000	MEN'S BASKETBALL								53,678					(53,678)	-
ADI 816	103426	120014	46000	WMNS BASKETBALL								51,033					(51,033)	-
ADI 813	103427	120014	46000	SOFTBALL								42,859					(42,859)	-
ADI 812	103428	120014	46000	BASEBALL								49,424					(49,424)	-
ADI 821	103429	120014	46000	INDOOR TRACK								16,518					(16,518)	-
ADI 822	103431	120014	46000	OUTDOOR TRACK								33,398					(33,398)	-
ADI 819	103433	120014	46000	WOMEN'S SOCCER								43,337					(43,337)	-
ADI 611	103422	120015	46000	FOOTBALL-INS DED								6,000					(6,000)	-
ADI 618	103423	120015	46000	VOLLEYBALL-INS DED								600					(600)	-
ADI 623	103424	120015	46000	X-COUNTRY-INS DED								600					(600)	-
ADI 617	103425	120015	46000	MENS BKTBALL-INS DED								600					(600)	-
ADI 616	103426	120015	46000	WMNS BKTBALL-INS DED								600					(600)	-
ADI 613	103427	120015	46000	SOFTBALL-INS DED								600					(600)	-
ADI 612	103428	120015	46000	BASEBALL-INS DED								600					(600)	-
ADI 621	103429	120015	46000	INDOOR TRACK-INS DED								600					(600)	-
ADI 622	103431	120015	46000	OUTDOOR TRACK-INS DED								600					(600)	-
ADI 624	103432	120015	46000	INS DED PD CHEERLEADING								600					(600)	-
ADI 619	103433	120015	46000	WMNS SOCCER-INS DED								600					(600)	-
ADI 902-8	103411	120016	46000	ATHLETIC ADMIN		35,238				2,805	15,652	127,274				1,000	(176,499)	5,470
ADI 934	103416	120016	46000	WEIGHT ROOM								2,091					(2,091)	-
ADI 923	103424	120016	46000	X-COUNTRY-PS TR								9,555					(9,555)	-
ADI 921	103429	120016	46000	INDOOR TRACK-PS TR								8,562					(8,562)	-
ADI 922	103431	120016	46000	OUTDOOR TRACK-PS TR								6,608					(6,608)	-
ADI 511	103411	120017	46000	ATH INSURANCE PREMIUM								47,145					(47,145)	-
ADI 211	103422	120042	46000	FOOTBALL-TCKTS/INC	36,000					2,200	92	11,100					22,608	36,000
ADI 212	103423	120042	46000	VOLLEYBALL-TCKT/INC	2,100					2,000	83	200					(183)	2,100
ADI 214	103425	120042	46000	MENS BKTBALL-TCKT/INC	4,900					3,800	158	1,000					(58)	4,900
ADI 215	103426	120042	46000	WMNS BKTBALL-TCKT/INC	4,000					3,600	150	700					(450)	4,000
ADI 219	103431	120042	46000	TRACK-TCKTS/INC	5,200					100	5	3,000					2,095	5,200

**WESTERN OREGON UNIVERSITY
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FIS INDEX	FIS ORGN	FIS FUND	PROG	DEPT NAME	Revenue	10101 UNCLASS SALARIES	10200 ACAD PAY	10301 CLASS SAL	10400 CLASS PAY	10501 STUDENT	10901 OPE	20000 S&S	50000 STUDENT AID	60000 MERC RESALE	70000 INDIRECT COSTS	ACCTS 40000, 80000 - 89999	Transfers Out (In)	TOTAL EXP	
AUXILIARY ENTERPRISES (100000 - 199999) FUNDS (Continued)																			
ADI 933	103415	120043	46000	CONCESSIONS-GEN	10,305						-	5,155					5,150	10,305	
ADI 925	103428	120043	46000	BASEBALL-CONC	2,500						inc. above	2,500						2,500	
ADN 915	103471	120041	46000	FOOTBALL-RECR								5,500					(5,500)	-	
ADN 916	103472	120041	46000	BASEBALL-RECR								450					(450)	-	
ADN 917	103473	120041	46000	SOFTBALL-RECR								500					(500)	-	
ADN 918	103474	120041	46000	WMN'S BSKTBALL-RECR								1,500					(1,500)	-	
ADN 919	103475	120041	46000	MEN'S BSKTBALL-RECR								1,500					(1,500)	-	
ADN 920	103476	120041	46000	VOLLEYBALL-RECR								1,500					(1,500)	-	
ADN 922	103478	120041	46000	OUTDOOR TRACK-RECR								600					(600)	-	
ADN 923	103479	120041	46000	X-COUNTRY-RECR								200					(200)	-	
ADN 921	103480	120041	46000	WMN'S SOCCER-RECR								400					(400)	-	
ADN903	103470	120042	46000	ATHLETIC OPERATIONS	1,759					1,700	71	11,000					(11,012)	1,759	
ADN924-39	103470	120044	46000	SPECIAL PROJECTS	230,000							210,000	20,000					230,000	
ADL 903	103441	120050	46000	GEN ADMIN-LOTTERY	552,578							1,000	320,000			1,008	29,100	351,108	
ADL 904	103442	120050	46000	LOTTERY SERVICES								134					(134)	-	
ADL 811	103444	120050	46000	FOOTBALL-LOTTERY								4,020					(4,020)	-	
ADL 818	103445	120050	46000	VOLLEYBALL-LOTTERY								2,948					(2,948)	-	
ADL 814	103446	120050	46000	MEN'S X-COUNTRY-LOTTERY								804					(804)	-	
ADL 815	103447	120050	46000	WMNS X-COUNTRY-LOTTERY								804					(804)	-	
ADL 817	103448	120050	46000	MEN'S BSKTBALL-LOTTERY								2,948					(2,948)	-	
ADL 816	103449	120050	46000	WMNS BSKTBALL-LOTTERY								2,948					(2,948)	-	
ADL 813	103451	120050	46000	SOFTBALL-LOTTERY								2,546					(2,546)	-	
ADL 812	103452	120050	46000	BASEBALL-LOTTERY								2,546					(2,546)	-	
ADL 819	103453	120050	46000	MEN'S TRACK-LOTTERY								2,010					(2,010)	-	
ADL 820	103454	120050	46000	WOMEN'S TRACK-LOTTERY								2,010					(2,010)	-	
ADL 905	103455	120050	46000	ATHLETIC TRAINER-LOTTERY								2,870					(2,870)	-	
ADL 821	103456	120050	46000	WOMEN'S SOCCER-LOTTERY								2,412					(2,412)	-	
SHC 904	404100	130001	46500	STUDENT HEALTH & COUNSELING	635,498	296,550	2,982	262,969	13,468	5,363	335,033	895,172					(185,785)	1,625,752	
SHC 901	404100	130002	46500	STUDENT HEALTH FEES	1,002,466												185,785	185,785	
BAO 919	303800	140001	47000	PARKING SERVICES	340,514		14,751	8,444	4,210	15,000	13,891	115,360				42,070	127,000	340,726	
AUX 966	310100	150001	47500	WOU BOOKSTORE	2,782,300	45,516		225,515	8,200	15,000	169,338	555,439		1,761,778				2,780,786	
DEP999	2081110	150002	20002	DEP PRINTED MATERIALS	2,500						-	550		1,950				2,500	
DIA 517	505001	190104	48500	SMITH SERIES, EVEN YR	80,000						-	80,000						80,000	
GFA 964	901300	190151	48500	GENERAL VENDING INCOME	22,000						-	2,000					20,000	22,000	
GFA 962	901300	190152	48500	LIBRARY VENDING INCOME	12,000						-	7,200		2,300			2,500	12,000	
DLA912	204170	190170	15500	RAINBOW DANCE	25,000				2,000	14,101	986	7,913						25,000	
TRD 915	208250	190500	15500	TR CHILD CARE	142,864	56,392	17,882			27,348	50,455	31,429					(11,861)	171,645	
GEN 951	917200	199999	48500	ACADEMIC YEAR INCIDENTAL FEES	2,217,428						-						2,217,428	2,217,428	
TOTAL AUXILIARY ENTERPRISES FUNDS					16,833,306	1,153,247	25,914	1,209,870	79,838	1,022,347	1,547,286	6,648,229	350,000	2,926,446	-	44,078	1,752,323	16,080,236	