

WESTERN OREGON UNIVERSITY



Fiscal Year 2013 Operating Budget

**General and Non-General Funds
July 1, 2012 thru June 30, 2013**

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WESTERN OREGON UNIVERSITY

November 10, 2012

President Weiss and Members of the WOU Community:

I am pleased to present the Fiscal Year 2013 (FY13) Education and General Fund (E&G) Budget for Western Oregon University.

Financial schedules presented in this document reflect our continuing effort to clearly and accurately report university budget plans in support of its strategic plan. While the primary focus is on Education and General Funds of \$56M, this document also provides select information pertaining to self-support Auxiliary Enterprise, Designated Operation, and Service Department Funds.

Western Oregon University enters FY 2013 fiscally sound and positioned to achieve its program goals through thoughtful and strategic use of limited resources. These resources are allocated to academic and administrative units through the annual budget process; the results of which are reported in detail in this document.

Significant budget considerations include:

- Following a record number of students graduating in the spring of 2012, Western begins 2012-13 with a slight decline in total student headcount and a .5% decrease in total FTE.
- Extended and online programs growth. Driven by credit hour enrollment in “for-credit” programs, associated FY’12 tuition revenue increased 26% as compared to FY’11. Similar revenue increases are budgeted for FY’13.
- A Government Appropriations increase of \$143,287 for FY13 reflects stable funding in the second year of the biennium and does not include any incentive funding that may be received later this year. State appropriations reflected in the In FY13 initial budget contribute 25.1% of total budgeted E&G revenue, while actual FY12 state appropriations provided 26.4 % of total revenue.
- Academic year gross tuition revenue is expected to increase \$3.2M or 9.0%. This increase is the result of tuition rate increases and increased non-resident and continuing education enrollment.
- Fee remissions budgeted of \$3.0 M has increased approximately 8% to meet growing student need.

- Total budgeted E&G expenditures increased \$3.6M or 6.8% above FY12 actual - this increase is primarily due to salary and OPE budgets which increased \$2.9M or 6.4%.
- Combined service & supplies and capital outlay budgets have are planned to decrease \$189K for FY13.
- Programmatically, approximately 52% of Western's annual expense budget is dedicated solely to Instruction with the remaining 48% allocated to Academic Support, Student Services, and Institutional Support.

While Western Oregon University plans for a successful year, we also prepare for the financial challenges of future years. Our nation continues to weather the effects of a troubled economy and State revenue forecasts continue to show Oregon with significant budgetary shortfalls. This financial challenge is further compounded by exhausted federal stimulus funding, lower than anticipated enrollment, and large increases in salary and benefit costs.

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

Please contact me if you require any additional information.

Respectfully,

Eric Yahnke
Budget Director
Western Oregon University

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Western Oregon University
Education and General Fund Operations
For the Fiscal Years Ending June 30th
Fiscal Year 2013 Initial Budget

	2011	2012	FY12-11		2013 Initial Budget	FY12 Actual vs. FY13 Budget	
	Actual	Actual	\$ Δ	% Δ		\$ Δ	% Δ
Government Appropriations							
State Appropriations	16,764,509	13,778,119	(2,986,390)	-18%	13,921,406	143,287	1.0%
State Fiscal Stabilization Fund	1,288,140	-	(1,288,140)	-100%	-	-	0.0%
Total Government Appropriations	18,052,649	13,778,119	(4,274,530)	-24%	13,921,406	143,287	1.0%
Tuition and Resource Fees, Net of Remissions							
Tuition Revenue							
Academic Year Tuition							
Resident Undergraduate	19,365,729	20,891,615	1,525,886	8%	21,187,173	295,558	1.4%
Nonresident Undergraduate	4,060,246	3,621,687	(438,559)	-11%	4,413,491	791,804	21.9%
Resident Graduate	1,675,606	1,519,883	(155,723)	-9%	1,569,536	49,653	3.3%
Nonresident Graduate	477,760	507,283	29,523	6%	266,062	(241,221)	-47.6%
Western Undergrad Exchange (WUE)	4,110,351	4,529,925	419,573	10%	5,399,588	869,663	19.2%
Continuing Education	3,543,275	4,479,471	936,196	26%	5,992,589	1,513,118	33.8%
Faculty & Staff	240,619	233,923	(6,696)	-3%	176,365	(57,558)	-24.6%
Total Academic Year Tuition	33,473,586	35,783,787	2,310,201	6.9%	39,004,804	3,221,017	9.0%
Summer Session Tuition	1,426,810	1,232,003	(194,807)	-14%	1,179,825	(52,178)	-4.2%
Total Tuition Revenue	34,900,396	37,015,790	2,115,393	6.1%	40,184,629	3,168,839	8.6%
Resource Fees							
Technology	148,745	33,555	(115,190)	-77%	-	(33,555)	-100.0%
Matriculation	454,560	512,030	57,470	13%	575,856	63,826	12.5%
Resource Fee Revenue	603,305	545,585	(57,720)	-9.6%	575,856	30,271	5.5%
Less Fee Remissions	3,177,908	2,805,060	(372,848)	-12%	3,020,002	214,942	7.7%
Tuition and Resource Fees, Net of Remissions	32,325,793	34,756,315	2,430,521	7.5%	37,740,483	2,984,168	8.6%
<i>% Fee Remission to Gross tuition</i>	<i>9.11%</i>	<i>7.58%</i>		<i>-2.01%</i>	<i>7.52%</i>		<i>-0.1%</i>
Other Revenue							
Student Fees, Sales, ICR	2,771,309	3,359,565	(64,569)	-2%	3,896,009	536,444	16.0%
Transfers In	36,000	201,131	189,131	525%	-	(201,131)	-100.0%
Other Revenue	2,807,309	3,560,696	753,387	27%	3,896,009	335,313	9.4%
Total Operating Revenue	53,185,751	52,095,129	(1,090,622)	-2%	55,557,898	3,462,769	6.2%
*Expenditures & Transfers							
Personnel Services	43,927,164	46,556,283	2,629,119	6%	49,534,115	2,977,832	6.4%
Supplies & Services	5,812,791	5,547,046	(265,745)	-5%	5,431,962	(115,084)	-2.1%
Capital Outlay	579,631	322,024	(257,608)	-44%	248,160	(73,864)	-22.9%
Transfers Out	1,000	1,223,061	1,222,061	-	2,068,492	845,431	69.1%
Total Expenditures & Transfers	50,320,586	53,648,414	3,327,827	6.6%	57,282,729	3,634,315	6.8%
Change in Fund Balance	2,865,165	(1,553,284)			(1,724,831)		
Beginning Fund Balance	8,430,558	11,295,723			9,742,439		
Ending Fund Balance - Before WOU WOO	11,295,723	9,742,439	(1,553,284)	-13.75%	8,017,608	(1,724,831)	-17.7%
% Operating Revenues	21.2%	18.7%			14.4%		
*Expenditures & Transfers by Program							
Instruction & Dept. Research	24,898,647	26,273,812	1,375,165	6%	29,474,664	3,200,852	12.2%
Research	486,355	309,129	(177,226)	-38%	528,807	219,678	71.1%
Academic Support	7,440,956	7,336,133	(104,822)	-1%	7,556,034	219,901	3.0%
Student Services	7,560,687	7,686,562	125,875	2%	5,882,323	(1,804,239)	-23.5%
Operations/Maint.	4,575,392	3,965,956	(609,436)	-13%	4,383,969	418,013	10.5%
Institutional Support	5,358,550	7,788,699	2,430,149	46%	8,742,928	954,229	12.3%
Total Expenditures & Transfers by Program	50,320,586	53,360,291	3,039,704	6%	56,568,725	3,208,434	6.0%

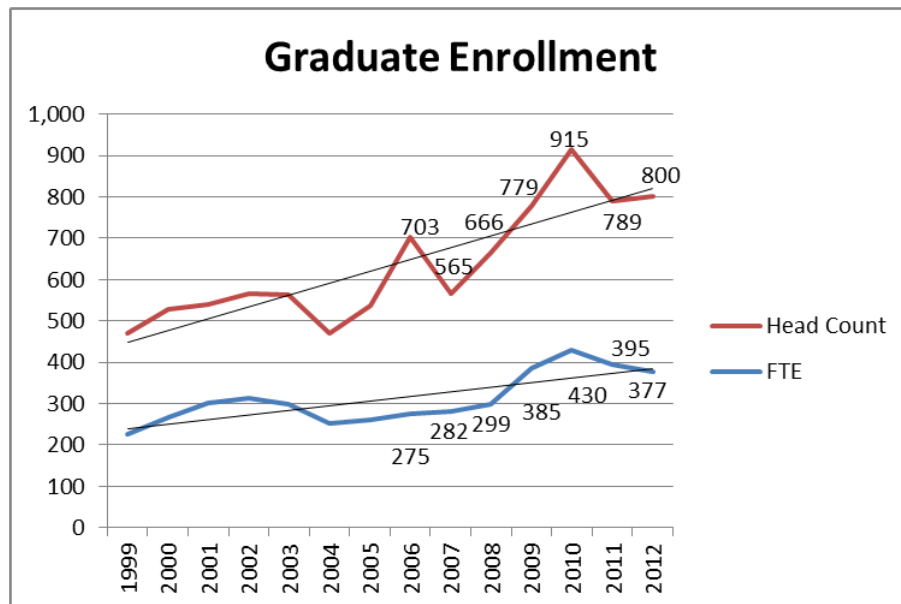
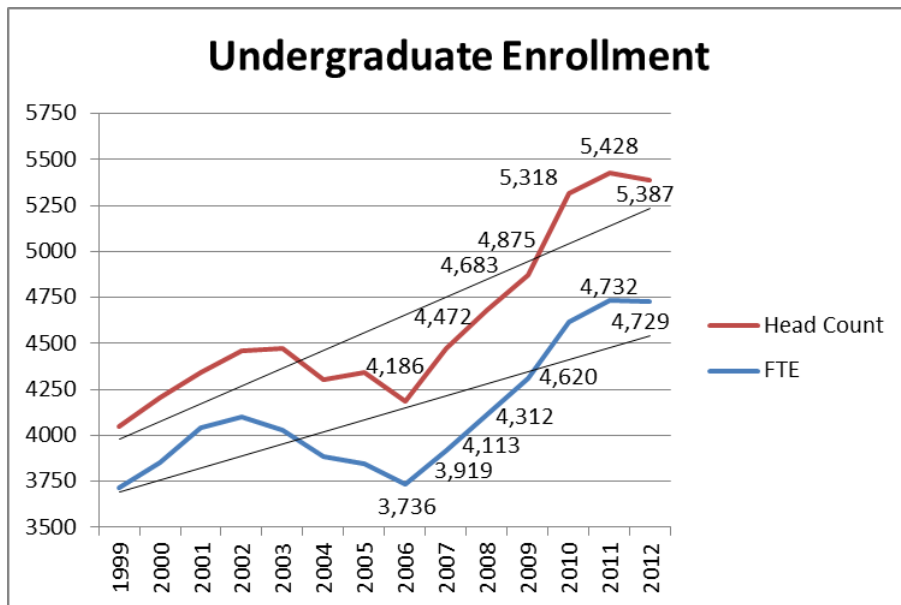
Source: OUS Finance Data Warehouse

Tuition Revenue & Enrollment

Western receives approximately 93% of its education and general funds from tuition revenue and government appropriations. Budgeted at \$37.7 million, net tuition and fees represent 67.9% of total revenue. Total gross tuition and fee revenue is expected to increase by 9.0% or \$3.0M over FY12 actual. This increase is the result of modest decline in resident undergraduate enrollment growth offset by a slight increase in international student enrollment and tuition rate increases.

Following a record number of students graduating in the spring of 2012, Western begins 2012-13 with a slight decline in total student headcount and a .5% decrease in total FTE.

Fall graduate enrollment decreased for a second year. Fall enrollment declined by 4.4% or 17 FTE.



Non-Resident Enrollment

Non-resident enrollment is comprised of international students and students from other US states and accounts for approximately 17% of WOU's total enrollment. International student enrollment increased slightly from 278 students in the fall of 2011 to 286 in fall of 2012.

Most students from 15 western US states are eligible for the Western Undergraduate Exchange (WUE) program in which they pay 150 percent of the in-state Promise tuition rate. Enrollment in Western's WUE program continues to grow as students find tuition rates favorable compared to their own state.

Division of Extended Programs

Continued growth in continuing education programs is expected for FY13. Classes offered through DEP attract a growing number of students. The College of Education and the College of Liberal Arts and Sciences work through DEP to offer online courses to meet the needs of many students enrolled in on-campus degree programs, as well as distance and non-traditional students.

Tuition Rates

Western continues to offer competitive tuition rates. Fall 2012 begins the sixth year of the Western Promise tuition rate structure, which guarantees newly enrolled resident undergraduate freshman the same tuition rate for four years. This commitment provides students and families with a stable plan for affordable access to a degree from Western Oregon University.

The 2012 Western Promise tuition rate has increased 9.8% over the prior year's Promise cohort and will not change for the next four years. While among the highest in the OUS system, it is important to note that students who enrolled in the fall of 2008(~~WP08~~) now enjoy the lowest tuition in the OUS.

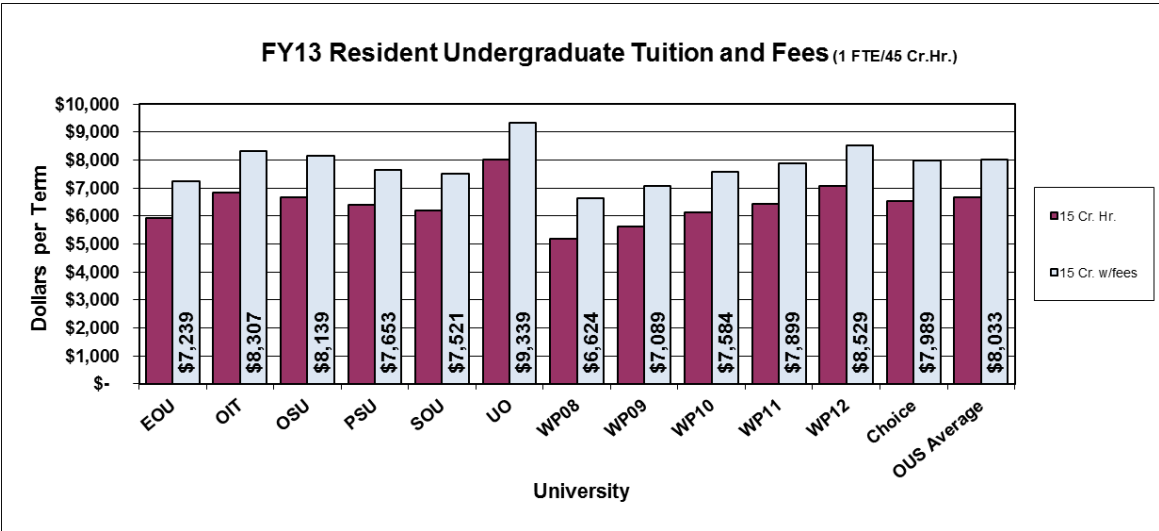
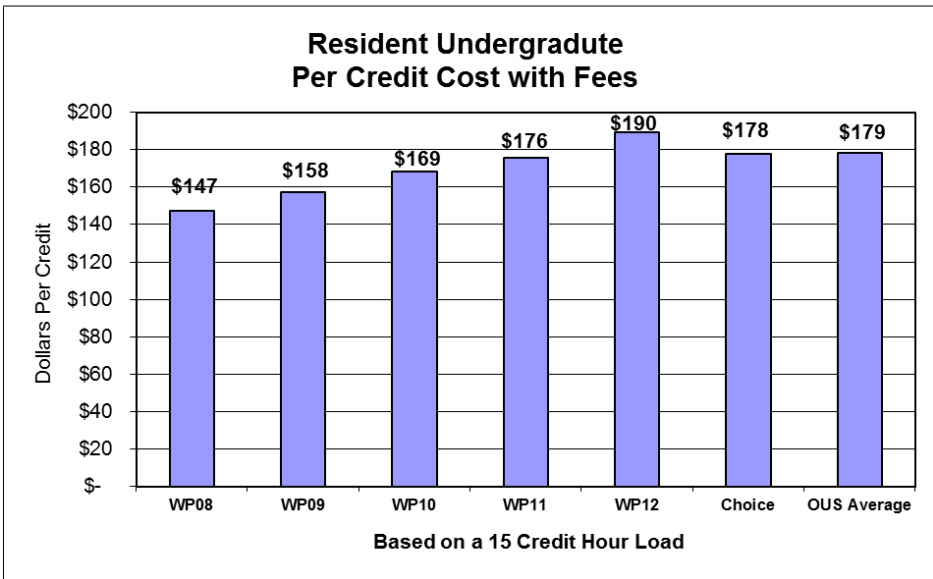
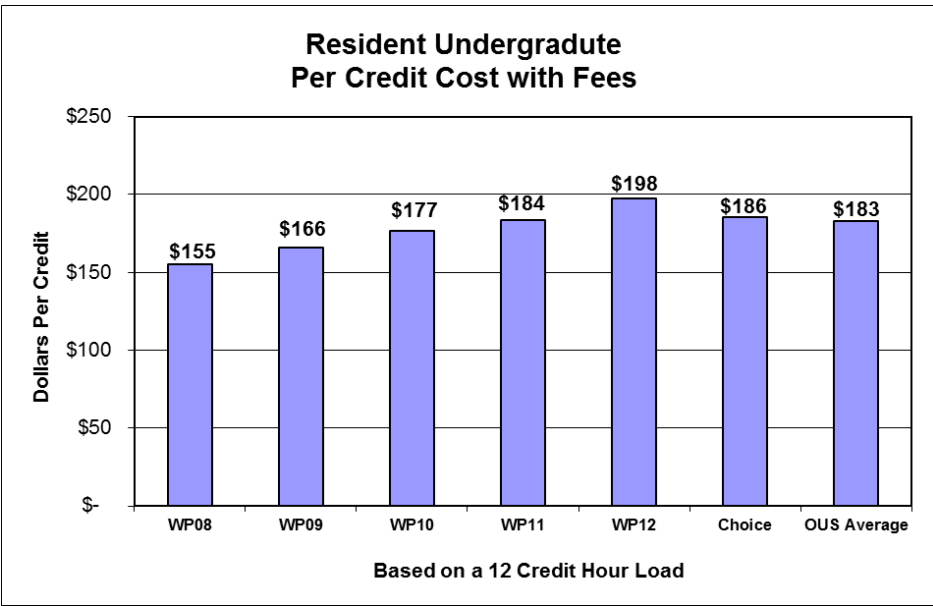
WOU has also reinstated a variable non-promise tuition rate, which represents a 1.4% increase over the 2011 Promise. Beginning fall of 2012, resident undergraduate students are given the opportunity to select between the fixed rate Promise and the variable non-promise tuition rate which is subject to annual adjustments.

Undergraduate Non-resident tuition is proposed to increase 7.1% to reflect inflationary increases and maintenance of current services. Graduate tuition for both Residents and Non-residents is expected to increase by 5.9% for the Academic Year. Tuition rates for graduate and non-resident undergraduate students increased approximately 4.4%.

Fall term mandatory enrollment fees include Building - \$45, Health Service - \$95, Student Recreation Center - \$42, and Student Incidental Fee - \$301.

Undergraduate Remissions

Western Oregon University administers financial aid from a wide variety of federal, state, institutional and private sources. WOU's has budgeted total tuition waivers of approximately \$3.0 million.



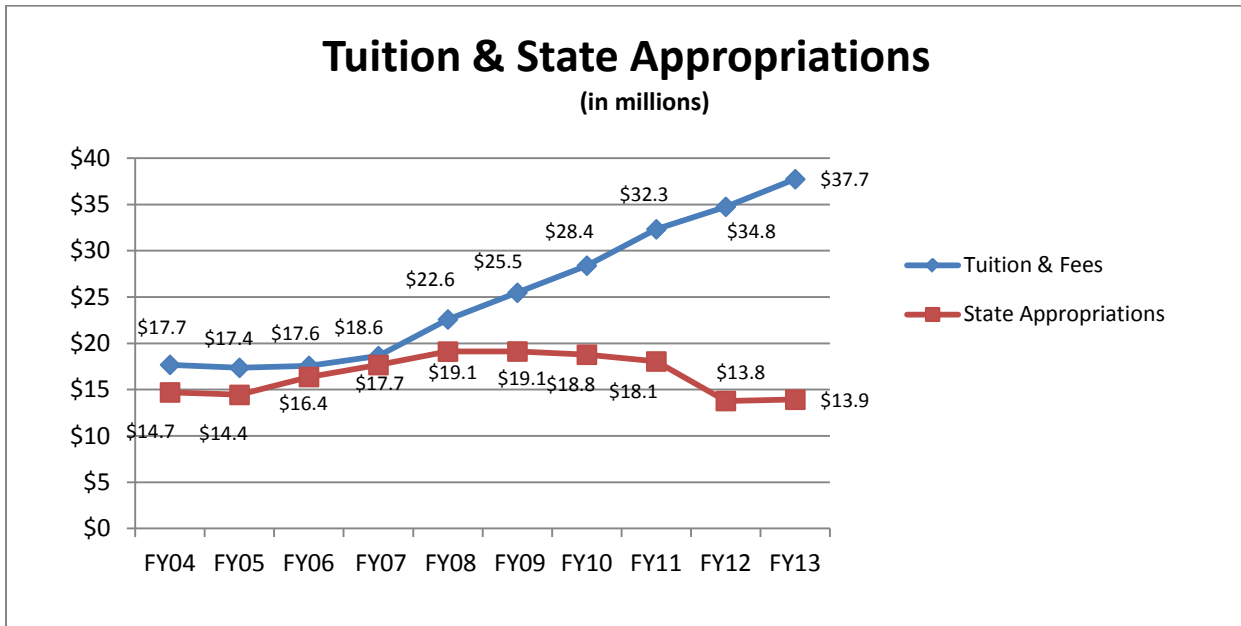
Government Appropriations

FY13 Government Appropriations are budgeted at \$13.9 million, representing 51% of Western’s 2011-13 biennial State Appropriations budget.

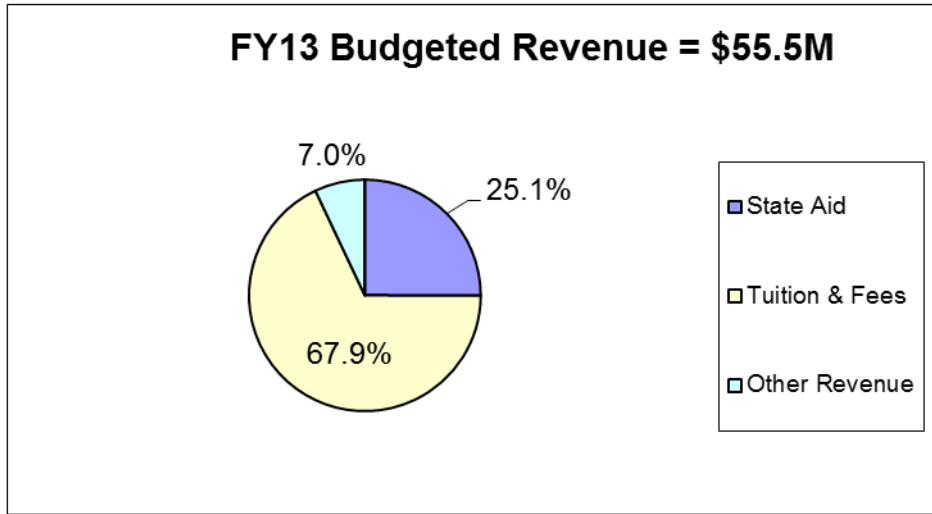
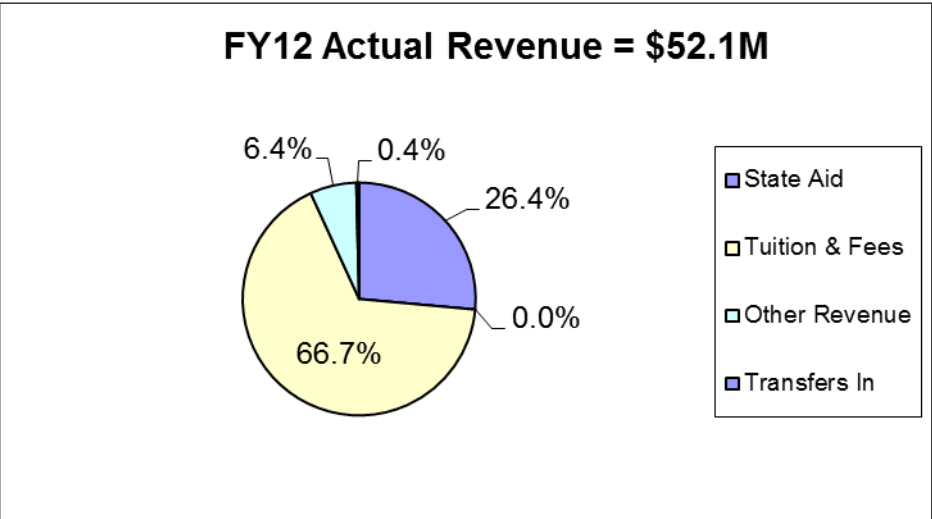
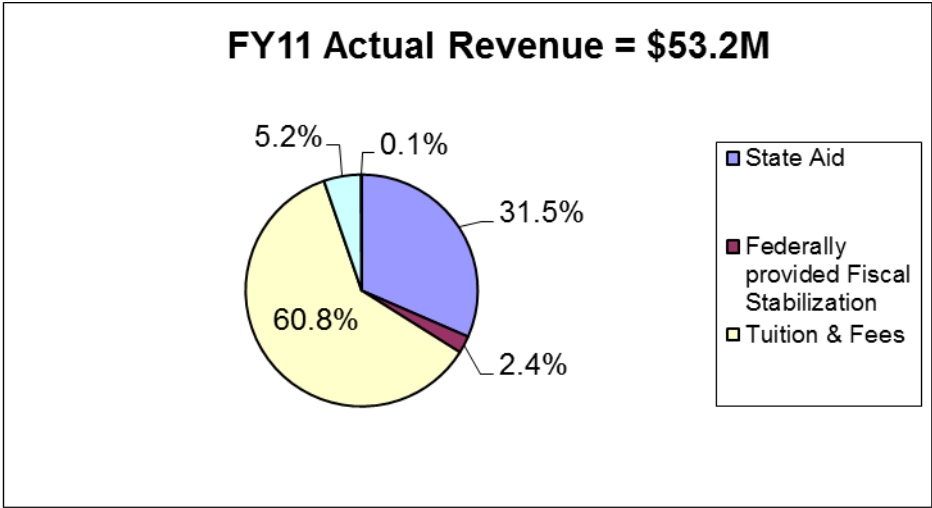
To ensure adequate ending balances for the State, the 2011-13 biennial budget was subject to a 3.5% Legislative holdback in FY12 with the understanding that should economic conditions warrant, the holdback or some portion might then be appropriated. Western’s portion of the holdback is \$520K, which was not returned.

While unbudgeted, Western anticipates receiving incentive funding for Student Success. Western received \$222K in FY12 incentive funding which was distributed according to two criteria: the total number of resident degree recipients and the number of declared underrepresented resident degree recipients plus rural resident degree recipients (for both undergraduate and graduate students).

State appropriations reflected in the In FY13 initial budget contribute 25.1% of total budgeted E&G revenue, while actual FY12 state appropriations provided 26.4 % of total revenue.



**WESTERN OREGON UNIVERSITY
FY2011-2013 EDUCATION AND GENERAL FUNDS
COMPARISON OF REVENUES BY SOURCE**



Salaries

Salary and benefits provided by the general fund account for approximately 90% of the general fund budget. Various collective bargaining agreements and benefit packages determine actual costs and budgeted amounts.

- Classified - The SEIU Collective Bargaining Agreement (CBA) for 2011-2013 was ratified in October 2011. All of the University's classified personnel are subject to this contract and the FY'13 budget is based on contract provisions. Significant contract items incorporated in this budget include:
 - Full cost of FY12 mid-year increases (roll-up costs)
 - COLA's: 1.50% effective 12/01/11; 1.45% effective 01/01/13
 - Step increases for eligible employees continue and Effective January 2013 will include the addition of a 10th step for those employees who have been topped out for 12 months or more. Salary increases through the step system is based upon longevity; each step is an approximate 4.75% increase.
 - Mandatory Unpaid Leave/Furlough continues through June 30, 2013. The actual number of unpaid days required is based on each employee's monthly base salary. The contract provides a range from seven days for the lowest paid to a maximum of eleven days for the highest paid to be taken over the course of the 2011-13 biennium.
 - Graduated PEBB benefit subsidy.
- Faculty – The Western Oregon University American Federation of Teachers (WOUFT) 2011-2013 CBA was ratified in September, 2011. The CBA covers all faculty who teach 0.50 FTE or more whether they are tenured, tenure track, or non-tenure track personnel. 12 month unclassified library personnel are also covered under the agreement. Significant contract items include:
 - Full cost of FY12 mid-year increases (roll-up costs)
 - 2% salary increase September 16 2011 and 2% at June 16, 2012.
 - Promotions – 10 faculty members were promoted since FY12 – contractually, the promotion amount to an approximate 8% pay increase. These funds are budgeted within each index as appropriate.
 - Continued support for faculty development and sabbaticals.
- Professional Staff – an average increase of 3.6% for eligible employees effective July 2012.

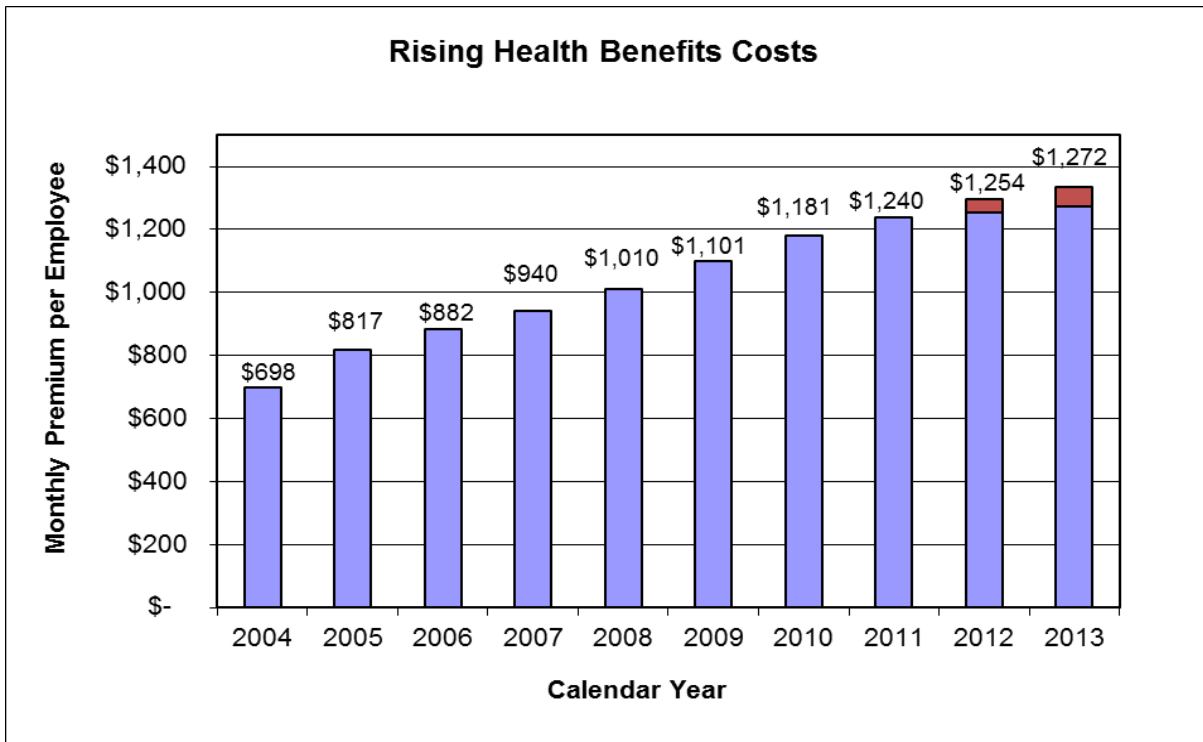
- Student Employees – Effective January 1, 2013 Oregon’s minimum wage rate will increase from \$8.80 to \$8.95 per hour. The 15-cent increase mirrors a 1.7% increase in the Consumer Price Index since August 2011. This wage increase affects a number of WOU student workers and arrangements have been made for a smooth transition.

Other Personnel Expenses (OPE)

OPE costs continue to rise. Effective December 1, 2012, PEBB health insurance rates increased approximately 5% to \$1,272 per month per employee. In addition to health insurance, WOU budgets approximately 29.55% of salary for FICA, retirement, and other benefits.

Retirement rates include employee and employer contributions and PERS debt service; actual rates depend upon individual employee’s start date and options selected, 1) Tier I and II PERS employee rate is 21.88%, 2) Tier I and II ORP participant rate is 22.14%, 3) The OPSRP PERS rate is 20.38%, and 4) OPSRP ORP participant rate is 12.21%.

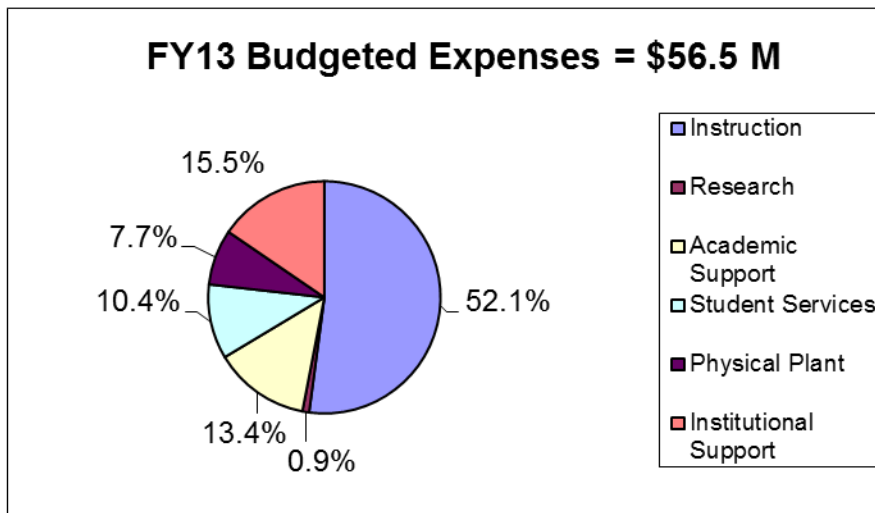
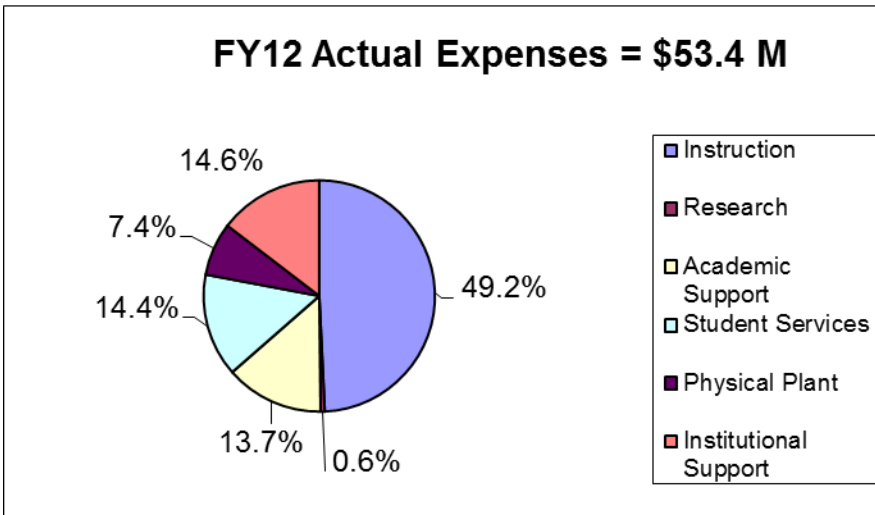
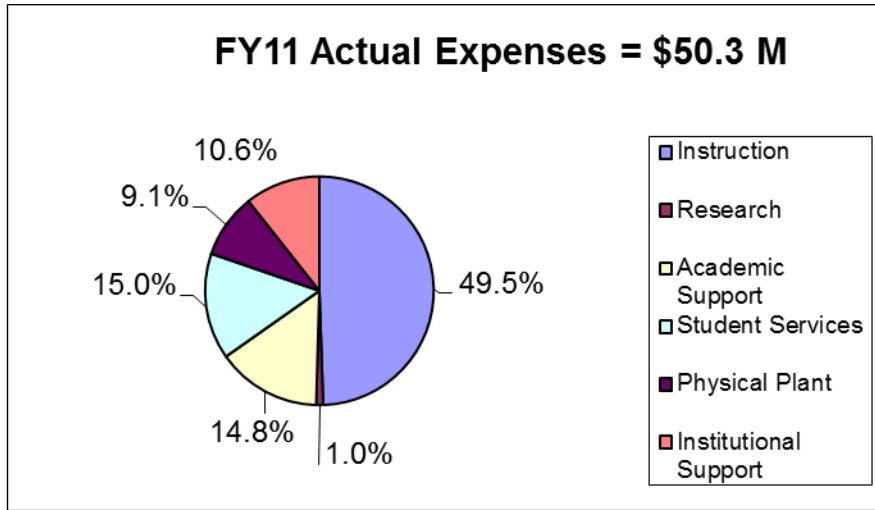
Continued rate increases are expected in subsequent years. Preliminary estimates are for PEBB costs to increase by 5% and PERS retirement cost to increase 6.5% due to decreased values of retirement assets available to pay benefits. Further OPE detail is provided on page 36.



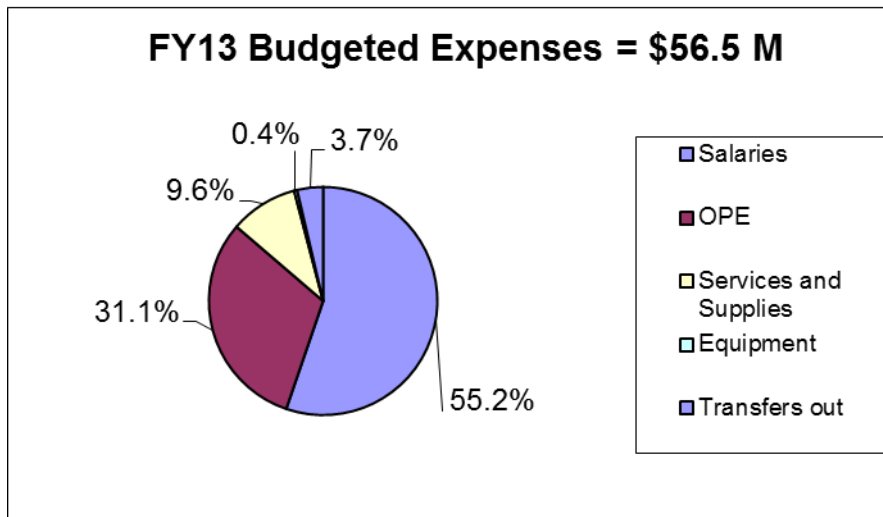
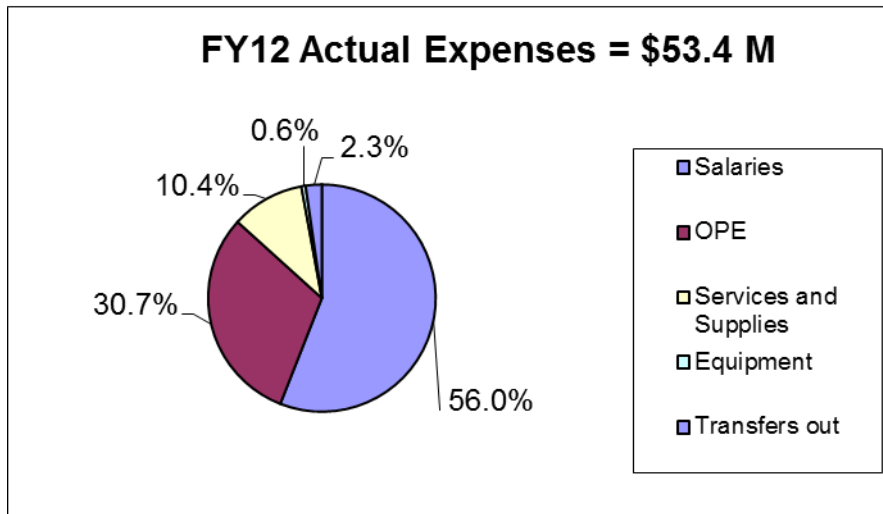
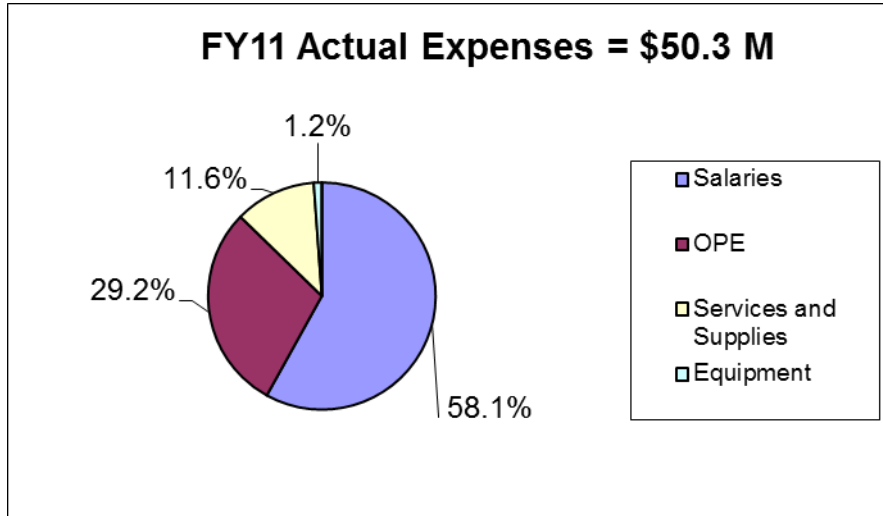
Service & Supplies and Capital Outlay

The FY13 initial budget continues to provide funding for ongoing academic programs and include the reinstatement of up to \$200K for strategic improvements determined by the Academic Infrastructure Committee

**WESTERN OREGON UNIVERSITY
FY2011-2013 EDUCATION AND GENERAL FUNDS
COMPARISON OF EXPENDITURES BY PROGRAM**



**WESTERN OREGON UNIVERSITY
FY2011-2013 EDUCATION AND GENERAL FUNDS
COMPARISON OF EXPENDITURES BY OBJECT**

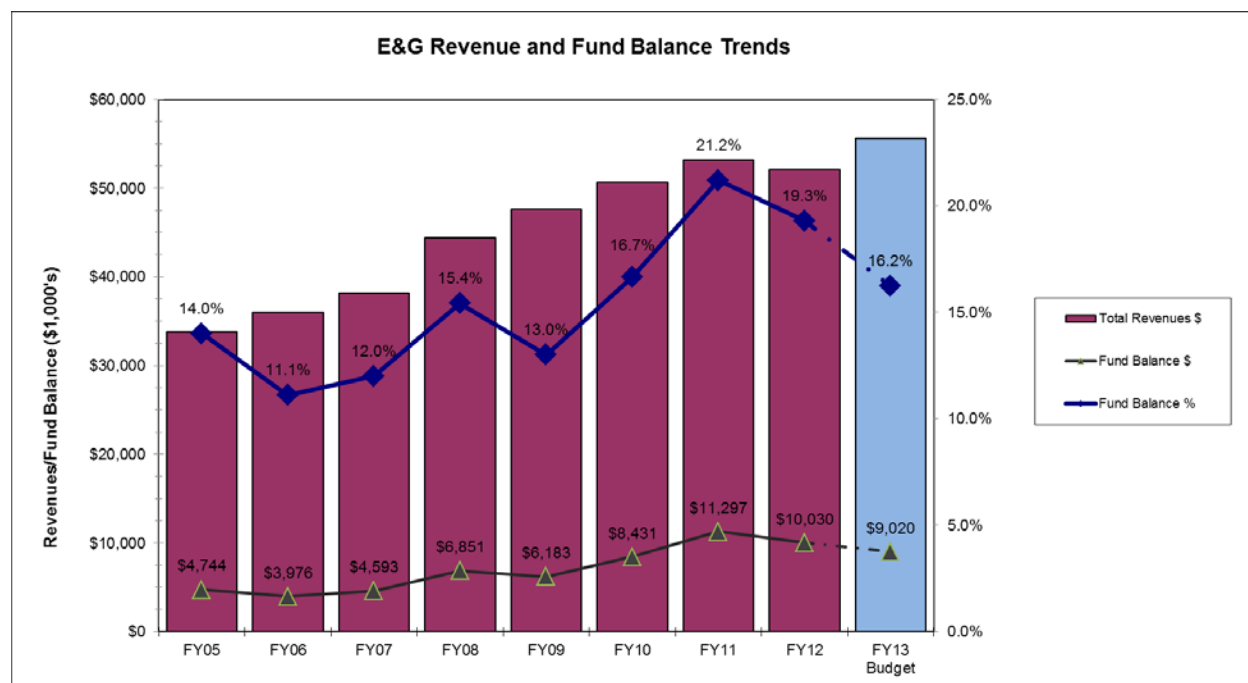


FUND BALANCE

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

The State Board of Higher Education has directed WOU to maintain a fund balance between 10%-20% of annual operating revenue with a target of 15%. The current budget provides for a 16.2% fund balance.

Fund balance percentage is calculated as the percent of ending fund balance to total operating revenue. FY05 through FY12 are actual amounts. The FY13 budget reflects a continued decline in fund balance as we address the challenges of inflation, higher personnel costs, and no increases in state funding, though final results may improve with conservative financial management and new Window of Opportunity Initiatives.



Window of Opportunity

During fiscal year 2012 the University launched a continuous improvement initiative, which engages faculty, staff, and students in a campus-wide effort aimed at improving Western's financial outlook through implementation of new cost saving efficiencies and/or new sources of revenue.

Aptly named, the Window of Opportunity acknowledges current fund balances are adequate but when faced with increasing costs and diminished State support, a decline is likely. Western is taking action during this window of financial opportunity to create an ongoing plan for fiscal success that will avoid "retrenchment" considerations in the future.

In this continuous improvement process faculty, staff, and students participate comprise a core group to assist in setting goals, reviewing Task Team recommendations, and providing feedback to Task Teams and the President's Cabinet.

Task teams, comprised of faculty and staff, generate ideas and recommendations for improvement, quantify benefits, and outline formal implementation plans. To date, the Window of Opportunity process has generated initiatives totaling approximately \$1.0M in budgeted improvements to fund balance. While plans listed below are flexible and expected to change overtime, the process is indeed slowing the trend of declining fund balance.

	Fund Balance Improvement	
	FY 2012	FY 2013
Academic - SPOC		
Goal per year - 2014 & 2015 \$750K/\$1.5M		
DEP - Tuition Rate Increase	145,643	
DEP - Initiatives (2)		(2,399)
COE - Initiatives (11)		221,636
LAS - Initiatives (3)		230,000
Delay two searches for vacant TT positions		24,000
Enrollment Management - Retention Initiatives		(90,000)
Academic - SPOC Total	145,643	383,237
Business		
Goal per year - 2014 & 2015 \$200K/\$400K		
UCS Reorganization (3 Posn's)		33,406
Payroll Paperless Initiatives (3)		1,236
Facilities - Maintenance Position	25,788	25,788
Business Office - Weekly Grant/FA Draws	5,000	5,000
Business Office - E-Disbursement	3,900	4,000
Business Total	34,688	69,430
Gov. Appropriations		
Goal per year - 2014 & 2015 ??/?		
	-	-
Gov. Appropriations Total	-	-
Student Affairs		
Goal per year - 2014 & 2015 \$100K/\$200K		
Plan-It Wolf S&S (DOS901)		9,000
Wolf Ride S&S (DOS964)		15,710
Service Learning & Career Development S&S (DOS906)		8,000
Health & Wellness - Pool S&S (PPO916)		48,200
Student Affairs Total	-	80,910
Athletics		
Goal per year - 2014 & 2015 \$200K/\$400K		
Eliminate Compliance Officer Position (ZG1221)	58,990	32,296
Eliminate Assistant Football Coach Position (ZG2119)	24,264	48,741
Athletics Total	83,254	81,037
Philanthropy		
Goal per year - 2014 & 2015 \$250K/\$500K		
Eliminate Alumni Relations Director Position (DIA907)	24,538	49,608
Smith Fine Arts - General Fund Support		49,783
Philanthropy Total	24,538	99,391
Total	288,123	714,004

**WESTERN OREGON UNIVERSITY
FY2012-2013 GENERAL FUND INITIAL BUDGET
ALLOCATION SUMMARY BY BUDGET CONTROLLER**

INDEX	DEPT NAME	Revenue	Faculty Salary	Unclass Salary	Stipends	Academic Overload	Academic Pay Summer	Other Academic Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	Services and Supplies	Capital Outlay/ Equip	Intrnl Sales Reimburse (Redctn/Exp)	Transfer In Institution Resources	Transfer Out Institution Resources	TOTAL EXP	FTE					
			(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(-)	(+)	Unclass Faculty	Unclass Non-Faculty	Classified	Graduate	Total	
			Acct 10102	Acct 10103	Acct 10107	Acct 10201	Acct 10203	Acct 102XX	Acct 10301	Acct 104XX	Acct 10501	Acct 10620	Acct 109xx	Acct 20000	Acct 40000	Acct 79000	Acct 91250	Acct 92250/5							
PRESIDENT'S OFFICE																									
PRE907	Office of the President	-	349,787	39,690							-		139,096	97,250						625,822		2.90			2.90
UNIVERSITY-WIDE																									
PRE909	Faculty Senate	-								2,500			75	2,855						5,430					-
PRE920	Endowment - Pastega	1,190												2,400			(1,190)			1,210					-
PRE912	Commencement	-								1,000			233	21,000						22,233					-
PRE925	Faculty Athletic Rep.	-												2,000						2,000					-
TOTAL UNIVERSITY-WIDE		1,190	-	-	-	-	-	-	-	3,500	-	-	308	28,255	-	-	(1,190)	-	-	30,873	-	-	-	-	-
TOTAL PRESIDENT & UNIVERSITY-WIDE		1,190	-	349,787	39,690	-	-	-	-	3,500	-	-	139,404	125,505	-	-	(1,190)	-	-	656,695	-	2.90	-	-	2.90
ACADEMIC AFFAIRS																									
PRO902	VP for Academic Affairs	-	238,674	500					33,889	50	8,610		157,275	25,650						464,649		2.10	0.83		2.93
PRO996	International Recruitment	-												47,900						47,900					-
PRO918	Special Projects	-												5,000						5,000					-
PRO921	Instructional Development	-												302,276						302,276	2.80				2.80
PRO923	Faculty Diversity Initiatives	-	25,497										7,394	10,877						43,768					-
PRO924	Catalog Production	-												17,150						17,150					-
PRO927	Endowment - Business	2,200																	(2,213)	(2,213)					-
PRO958	Endowment - Gentle	3,334																	(3,334)	(3,334)					-
PRO977	Undergrad Research	-												8,000						8,000					-
PRO978	Sponsored Projects	-	21,749	2,000							7,410		10,497	13,450						55,106	0.20				0.20
PRO995	New Faculty Course Release	-	98,964										71,122							170,086	2.80				2.80
TOTAL ACADEMIC AFFAIRS		5,534	146,209	238,674	2,500	-	-	-	33,889	50	16,020	-	246,289	430,303	-	-	(5,547)	-	-	1,108,387	3.00	2.10	0.83	-	5.93
GRADUATE STUDIES																									
GRA901	Graduate Studies	5,000	141,240						49,994	800	4,000		97,563	11,370						304,967		2.00	1.31		3.31
GRA903	Graduate Studies - Marketing	-												113,000						113,000					-
GRA904	Graduate Matriculation Programs	40,000							7,097				5,299	19,583						71,280				0.33	0.51
TOTAL GRADUATE STUDIES		45,000	-	141,240	-	-	-	-	57,091	800	4,000	5,299	117,146	163,670	-	-	-	-	-	489,246	-	0.18	1.31	0.33	3.82
LIBRARY																									
LIB901	Library & Media Services	-	351,271	139,167		5,000			307,860	5,250	168,257		488,835	166,055						1,631,695	6.00	1.75	9.00		16.75
LIB904	Library Collections	24,000												2,000						2,000					-
LIB924	Course Fees for Media Collections	2,000												2,000						2,000					-
LIB927	Library Exhibits	-												2,500						2,500					-
LIB945	Library Purchases/Books-General	-																		28,000					-
LIB946	Library Purchases/Books-Reference	-																		3,000					-
LIB947	Library Purchases/Continuations	-																		49,000					-
LIB948	Library Purchases/Serials	-																		50,000					-
LIB950	Library Subscriptions/ Databases	-												135,000						135,000					-
LIB951	Library Subscriptions - OCLC	-												9,000						9,000					-
LIB952	Library Subscriptions - Other	-												22,000						22,000					-
LIB953	Library Subscriptions / eBooks	-												18,000						18,000					-
LIB956	Library - Pay Per View	-												52,000						52,000					-
LIB959	Library Subscriptions/ e-Journals	-												105,640						105,640					-
TOTAL LIBRARY		26,000	351,271	139,167	-	5,000	-	-	307,860	5,250	168,257	-	488,835	514,195	130,000	-	-	-	-	2,109,835	5.94	1.75	9.00	-	16.69
ENROLLMENT MANAGEMENT																									
AAD901	Academic Advising	2,175	231,420						22,428	800	15,000		169,364	15,575						454,587		6.00	0.50		6.50
ADM910	Admissions	176,800	339,597		7,812				119,786	1,698	25,250		324,111	260,926						1,079,181		8.42	4.25		12.67
ADM911	Matriculation Programs	326,707							22,448		29,000		18,510	174,117						244,075			0.75		0.75
CTL901	Course Fees for Technology Resource Center	2,150												1,250						1,250					-
CTL902	Center for Teaching/Learning	-	146,830								10,000		89,358	5,632						251,821		3.00			3.00
FA903	Financial Aid Office	-	269,124						142,824	6,000	2,440		276,453	59,567						756,408	6.00	4.00			10.00
HNR901	Honors Program	-	6,369										3,466	-					9,835	0.10					0.10
ISS901	International Students and Scholars	13,400	205,728								4,430		121,130	111,296						442,584		4.00			4.00
LCT901	Learning Center	-	46,596								24,000		25,497	1,352						97,445		1.00			1.00
MKT901	Marketing/Student Recruitment	-												171,544						171,544					-
REG901	Registrar	83,514	118,788						282,364	3,100	10,000		257,905	45,045						717,201		2.00	7.50		9.50
REG905	Commencement/Diplomas	41,552								300			75	17,505						17,880					-
RET901	Enrollment Management	26,489	116,712										50,783	63,612						231,107		1.00			1.00
SAB901	Study Abroad and Exchange	26,800	75,432		4,200				22,428				54,279	23,352						189,691		1.00	0.50		1.50
WRC901	Writing Center	-	26,636	56,570							35,000		61,217	5,228						184,651	0.50	1.80			2.30
TOTAL ENROLLMENT MANAGEMENT		699,587	33,004	1,606,798	-	12,012	-	-	612,278	11,898	165,120	-	1,452,150	956,001	-	-	-	-	-	4,849,260	0.60	34.22	17.50	-	52.32
TOTAL ACADEMIC ADMINISTRATIVE UNITS		776,121	630,485	2,125,879	2,500	17,012	-	-	1,011,118	17,998	353,397	5,299	2,304,420	2,064,169	130,000	-	(5,547)	-	-	8,556,729	9.54	40.25	28.64	0.33	78.76

**WESTERN OREGON UNIVERSITY
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INDEX	DEPT NAME	Revenue	Faculty Salary	Unclass Salary	Stipends	Academic Overload	Academic Pay Summer	Other Academic Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	Services and Supplies	Capital Outlay/Equip	Intrnl Sales Reimburse (Redctn/Exp)	Transfer In Institution Resources	Transfer Out Institution Resources	TOTAL EXP	FTE						
			(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(-)	(+)		Unclass Faculty	Unclass Non-Faculty	Classified	Graduate	Total		
			Acct 10102	Acct 10103	Acct 10107	Acct 10201	Acct 10203	Acct 102XX	Acct 10301	Acct 104XX	Acct 10501	Acct 10620	Acct 109xx	Acct 20000	Acct 40000	Acct 79000	Acct 91250	Acct 92250/5								
COLLEGE OF LIBERAL ARTS & SCIENCES																										
DLA904	Dean of Liberal Arts & Sciences	-	170,664										70,205	56,085						296,954		2.00			-	2.00
DLA906	Military Science Lab Fees	3,000												3,516						3,516						-
DLA907	Honors Program	4,000									4,074		82	11,924						16,080						-
DLA909	ETIC Targeted Program Funding	-	164,272			-			55,349		21,756		134,693	12,500			(282,888)			105,682	4.51		1.50			6.01
DLA914	Dean's Faculty Support	-												9,878						9,878						-
DLA915	Chair Research/Travel	-												7,000						7,000						-
DLA920	Fire Service Administration	2,500	26,843	58,584			3,909		37,194				62,326	4,850					193,706	0.74		1.00	1.00			2.74
NUR901	Nursing	-	178,070						36,606				122,112	20,000			(279,718)			77,070	4.11		1.00			5.11
BUS902	Business	-	819,886		14,463	75,352	56,589		40,830		1,625		574,256	10,850					1,593,851	15.95		1.00				16.95
CSD902	Computer Science Instruction	3,675	500,245		14,463		21,446		40,830		8,244		293,120	4,960					883,308	7.00		1.00				8.00
CSD903	Computer Science Course Fees	6,500											-	6,500					6,500							-
CAD902	Art Department Supplies	63,000								3,000				270					66,675							-
CAD907	Music Department	55,700								400	7,130			243					55,700							-
CAD927	Dance Department	6,500												6,500					6,500							-
CAD913	Theater Arts Dept. Fees	8,400												8,400					8,400							-
CAD916	Creative Arts Dept.	-	1,886,499	104,171	12,512	18,766	39,719	101,160	46,960		26,775	14,560	1,160,373	30,415					3,441,910	39.50		3.00	1.42	1.11		45.03
CAD922	MIDI Electronic Music Fees	8,500									500		10	7,990					8,500							-
CAD924	CA Honors	2,200																								-
HUM902	Humanities Division	-	2,379,012		12,355	28,016	80,383		37,194		650	2,912	1,500,478	17,340					4,058,340	46.73		1.00	0.22			47.96
HUM906	Humanities Fees	6,000												6,000					6,000							-
NSM902	Natural Science/Math Division	-	1,758,075		12,201	51,669	75,909		161,266	4,647	17,421		1,173,394	30,200					3,284,781	32.68			3.92			36.60
NSM960	Biology Course Fees	100,610												100,610					100,610							-
NSM961	Chemistry Course Fees	49,250												49,250					49,250							-
NSM962	ES, GS, PH Course Fees	50,145												50,145					50,145							-
NSM934	Geology Plotter/Equip. Fees	2,900												2,900					2,900							-
NSM941	Natural Science/Math Fees	1,800												1,800					1,800							-
PSY901	Psychology Division	-	691,877		12,050	14,533	68,682		38,982				460,832	10,400					1,297,356	12.65			1.00			13.65
SOC902	Social Sciences Division	-	1,988,966		13,295	82,520	124,395		31,950		1,500	8,736	1,179,542	10,730					3,441,633	35.20			1.00	0.67		36.87
COR901	Corrections Program	-												1,240					1,240							-
TOTAL LIBERAL ARTS & SCIENCES		374,680	10,393,745	333,419	91,339	270,856	471,032	101,160	527,160	8,047	89,675	26,208	6,731,935	593,315	-	-	(562,606)	-	19,075,285	199.07	6.00	13.83	2.00	220.90		
COLLEGE OF EDUCATION																										
DOE905	Dean of Education Operations	500	326,559		-			74,430		2,852	12,741	209,654	35,764						662,001	3.89		2.00	0.98			6.87
DOE901	Teacher Education Division	-	1,489,884	144,537	5,240	34,266	124,883	8,208	112,726	2,421	5,000	18,431	1,131,243	32,675					3,109,514	47.83		3.40	2.68	1.80		55.71
DOE953	Chair Research/Travel	-											6,000						6,000							-
DOE965	Bilingual Initiative	-	7,623	-	1,500							1,083	2,640	25,970					38,816	0.22						0.22
DOE908	Off Campus Adv St.	62,300												62,300					62,300							-
DOE964	COE Accreditation	-												14,350					14,350							-
HPE903	Health and Physical Education	8,293	1,145,520		10,537	47,165	47,414		30,252		300	12,773	756,286	14,755					2,065,001	33.62			1.00	1.47		36.09
HPE910	Health/Physical Educ. Fees	44,200												44,200					44,200							-
HPE909	HPE Equipment Operations	350							9,299		300		6,426	5,200					21,224					0.25		0.25
SPE842	Special Education Fees	3,200							63,188	2,751	2,000	13,459	773,352	3,200					3,200							-
SPE902	Special Education Division	-	1,289,393	12,036	9,401	48,150	68,542	6,750	63,188	2,751	2,000	13,459	773,352	30,120					2,319,142	36.51	0.19	1.65	1.01			39.36
TOTAL EDUCATION		118,843	3,932,420	483,132	26,678	129,580	240,839	14,958	289,895	5,172	10,452	58,487	2,879,601	274,534	-	-	-	-	8,345,748	122.07	3.59	7.58	5.26	138.51		
DIVISION OF EXTENDED PROGRAMMING																										
DEP701	Program Admin/Develop	-	251,605					298	77,160	1,200	3,000		206,634	40,000					579,897				5.19	2.37		7.57
DEP730	DEP - Special Education	-	10,921				7,616						5,478	2,000					26,015	0.42						0.42
DEP732	DEP Bilingual/ESOL Endorsement	-				31,307	6,002						11,025	300					48,634	1.14						1.14
DEP742	DEP Courses/Workshops Incubator	-				2,000							500	2,000					4,500							-
DEP743	Credit Overlay	-												3,500					3,500							-
DEP750	CREATE	-	22,173			24,126	5,738						21,020	4,500					77,557	0.70						0.70
DEP760	DEP Career and Technical Education	-	500				380						408	250					1,538	0.09						0.09
DEP791	High School Dual Credit	-	5,855			10,667	3,600						5,922	68,000					94,044	0.98						0.98
DEP820	Credit Field Trip	-												14,000					14,000							-
TOTAL DEP		-	39,449	251,605	-	68,100	23,336	298	77,160	1,200	3,000	-	250,987	134,550	-	-	-	-	849,686	3.34	5.19	2.37	-	10.90		
TEACHING RESEARCH INSTITUTE																										
TRD901	Administrative Services	-	122,211										60,969	4,650					187,830	1.55						1.55
TRD905	Support Services	259,615	144,722								8,740		72,696	85,075			(174,739)		136,494	2.41						2.41
TRD906	Staff Development	-												12,981					12,981							-
TRD907	Grants Services	-												8,286												

**WESTERN OREGON UNIVERSITY
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			(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(-)	(+)	TOTAL EXP	Unclass Faculty	Unclass Non-Faculty	Classified	Graduate	Total										
			Acct 10102	Acct 10103	Acct 10107	Acct 10201	Acct 10203	Acct 102XX	Acct 10301	Acct 104XX	Acct 10501	Acct 10620	Acct 109xx	Acct 20000	Acct 40000	Acct 79000	Acct 91250	Acct 92250/5																	
TEACHING RESEARCH INSTITUTE																																			
TRD901	Administrative Services	-	122,211										60,969	4,650								187,830	1.55										1.55		
TRD905	Support Services	259,615	144,722								8,740		72,696	85,075			(174,739)					136,494	2.41									2.41			
TRD906	Staff Development	-												12,981								12,981													
TRD907	Grants Services	-												8,286								8,286													
	(Subtract from)/Add to Fund Balance																																		
TOTAL TEACHING RESEARCH INSTITUTE		259,615	266,933	-	-	-	-	-	-	-	8,740	-	133,665	110,992	-	-	(174,739)	-	-	-	-	345,591	3.96	-	-	-	-	-	-	-	-	-	3.96		
FINANCE & ADMINISTRATION																																			
VPF901	VP Finance & Administration	-	110,000										46,215	-								156,215											0.92	-	0.92
BAO901	Business Office	8,200	256,332		1,250				421,682	4,368	15,600		412,585	111,260		(26,000)						1,197,077		4.00		9.95								13.95	
BAO911	Perkins Loan Recovery	27,200							16,709				11,066									27,775.00												0.40	
BAO914	Records Retention	-											-	1,500								1,500													
BAO928	Mailroom	-							39,275	230	18,138		29,754	8,890								96,287				1.20								1.20	
BAO916	Bus. Services & Financial Aid Admin.	-											-	2,000								2,000													
BAO923	Bank Card Service Fees	15,000											-	30,000								30,000													
BUD901	Budget/Payroll Office	-	84,370						119,231	6,000			132,551	5,500								347,652		1.83		3.16								4.99	
PPO901	Physical Plant Administration	11,120	134,820			660			18,597				83,935	13,231								251,243		2.00		0.50								2.50	
PPO908	Bldg. Maint/Oper.	3,300	67,524			500			682,437	50,000	121,000		496,257	310,000		(586,000)						1,141,718		1.00		16.00							17.00		
PPO910	Heating & Ventilation Services	-							94,092	5,000	11,520		58,689	56,270		(100,000)						125,571				2.00							2.00		
PPO912	Custodial Services	500	85,056						900,951	25,000	37,620		820,167	150,000		(965,000)						1,053,794		2.00		35.00							37.00		
PPO915	Sanitation Services	-											-	40,000		(30,000)						10,000													
PPO916	Oper. & Maint. of Swimming Pool	-											-	22,087		(21,120)						967													
PPO917	Physical Plant Stores	-							69,357				50,462	140		(6,000)						113,959				2.00								2.00	
PPO919	Recycling Operations	8,800											-	32,000		(1,450)						30,550													
PPO920	Campus Grounds Maint.	500	49,056			500			268,199	8,000	29,000		230,841	111,900		(120,000)						577,496		1.00		8.00							9.00		
PPO922	Admin. & Facilities Planning Dept.	-	69,720						105,414	5,000			99,031	1,030		(150,000)						130,195		1.00		2.00								3.00	
PPO924	Accounting	-							70,233	1,000			42,445	210								113,888				1.50								1.50	
PPU901	Light & Power Utilities	-											-	775,000		(307,000)						468,000													
PPU902	Water Utilities	-											-	135,000		(13,200)						121,800													
PPU903	Gasoline Utilities	-											-	38,000		(12,000)						26,000													
PPU904	Heating - Oil Purchase	-											-	10,000								10,000													
PPU905	Heating - Gas Purchase	-											-	480,000		(272,000)						208,000													
PPF908	EMC System	55,000											-	25,000								25,000													
HRO907	Human Resources Office	-	207,068						44,600	-			141,642	11,250		-						404,560			3.67		1.74							5.41	
HRO909	Employee Search Fund	-											-	85,000								85,000													
HRO910	Support ADA/WC Equip	1,000											-	10,000								10,000													
HRO911	Staff Development	-											-	23,000								23,000													
UCS901	Computing Services (Admin)	15,000	232,512						843,698	4,000	86,615		609,283	251,340	50,000	(250,000)						1,827,448		3.00		16.50								19.50	
UCS905	IT Resale	-											-	1,500,000		(1,500,000)						-													
UCS911	Technology Support - Students	-							111,588	500	71,284		64,869	540,610	68,160							857,011				2.00							2.00		
PSS917	Campus Safety & Security	1,600	85,692						195,866	50,000	53,000		195,640	23,600		(265,756)						338,042		1.50		5.65								7.15	
PSS915	Risk Management	-	66,774						18,597	300	-		52,493	12,700								150,864				1.25		0.50						1.75	
TOTAL FINANCE/ADMIN		147,220	-	1,448,924	-	2,910	-	-	4,020,525	159,398	443,777	-	3,577,926	4,816,518	118,160	(4,625,526)	-	-	-	-	-	9,962,612	-	-	23.17	108.10	-	-	-	-	-	-	131.27		
STUDENT AFFAIRS																																			
DOS901	VP for Student Affairs	2,000	168,204						31,955		18,000		103,163	46,196								367,517			2.00		0.88							2.88	
DOS906	Service Learning & Career Dev.	17,707	126,598						20,256		7,500		93,250	51,883								299,487				2.79		0.50						3.29	
DOS911	Office of Disability Services	10,875	237,168					2,500	33,324	234,500	7,560		232,350	74,875		(11,798)						810,479			6.00		1.00							7.00	
DOS948	Upward Bound	-	12,798										8,816	9,250								30,864				0.33								0.33	
DOS949	Student Enrichment Program	-	93,361						4,879		1,818		65,278	37,700								203,036				2.38		0.20						2.58	
DOS950	Job Location/Development	-	5,821						8,102				8,682	80								22,685				0.10		0.20						0.30	
MSS901	Multicultural Student Services	16,415	85,452						29,																										

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			(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(-)	(+)		Unclass Faculty	Unclass Non-Faculty	Classified	Graduate	Total
GENERAL INSTITUTION																								
GFA947	OUS Supplemental Tuition Grant																							
GEN941	Assessments from State Gov't	-												355,410						355,410				
GEN943	Misc. Sales/Service	500												-						-				
GEN846	Vacancy/Turnover Pool	-		195,000																-				
GEN981	Graduate Asst. Fee Remissions	-											117,000							312,000				
GEN819	General Institution	1,929,000											224,250							224,250				
GEN983	Institution-wide Support	-												1,282,080				2,079,233	3,361,313	-				
GEN710	Institution Wide -Instruct Support	-	-											61,861						61,861				
GEN712	Institution Wide -Academic Support	-												165,300						165,300				
GEN713	Institution Wide -Student Services	-												326,950						326,950				
GEN714	Institution Wide - Facility Support	-												39,900						39,900				
GEN715	Institution Wide - Inst Support	-												18,230						18,230				
GEN812	University Center Support	-												81,410						81,410				
GEN862	Summer Session Tuition	-												117,520						117,520				
GEN863	Summer Session Tuition	1,179,828																		-				
GEN944	Tuition	39,004,801																		-				
GEN945	Fee Remissions	(3,020,002)																		-				
GEN954	Indirect/Admin. Costs	655,500																		-				
GEN837	~7% Administrative Fee	-																		-				
GEN984	State Appropriations	13,690,509																		(1,240,000)				
GEN870	Federal Education Stabilization	-																		737,345				
GEN971	Instruction - Reserves	-																		-				
GEN836	Unearned Enrollment Budget	-						500,000						300,000						800,000	14.09			
GEN877	SELP funding/interest expense	230,897																		-				
														283,364						283,364				
TOTAL GENERAL INSTITUTION		53,671,033	-	195,000	-	-	-	500,000	-	-	-	-	641,250	2,732,025	-	(1,240,000)	-	2,816,578	5,644,853	14.09	-			
FY13 Initial Budget		55,557,898	15,163,031	6,259,294	160,207	488,459	735,208	618,916	6,238,794	437,565	1,058,745	89,994	17,569,897	11,312,286	248,160	(5,880,324)	(748,086)	2,816,578	56,568,725	352.07	101.70			
																				169.11	7.59			
																					630.48			

**WESTERN OREGON UNIVERSITY
FY2012-2013 DESIGNATED AND SERVICE FUNDS INITIAL BUDGET
ALLOCATION SUMMARY**

FIS INDEX	DEPT NAME	00000 REVENUE	Unclass Salary	Faculty Salary	Unclass Salary Non-Fac	Academic Pay	Academic Pay Summer	Other Academic Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	Services and Supplies	Student Aid	Merchandise for Resale	Indirect Costs	Capital Outlay/ Depreciation	Transfer In Resources	Transfer Out Resources	Transfer In Incidental Fee Resources	Transfer Out Incidental Fee Resources	TOTAL EXP
			(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(+)	(-)	
			Acct 10101	Acct 10102	Acct 10103	Acct 10201	Acct 10203	Acct 102xx	Acct 10301	Acct 10400	Acct 10501	Acct 10600	Acct 109xx	Acct 20000	Acct 50000	Acct 60000	Acct 70003	Accts 40000/ 80000 - 89999	Acct 91001	Acct 92001	Acct 91105	Acct 92105	
DESIGNATED AND SERVICE DEPT. (050000 - 099999) FUNDS																							
PRE919	SUNDRY GIFTS (NONGEN)	-												500									500
CTL 903	TECHNOLOGY RESOURCE CENTER	19,000												19,000									19,000
SAB902	NON-CREDIT INTL PROGRAMS	1,000												2,500			250						2,750
CAD910	BAND FESTIVAL	6,750				750					450		164	3,480			484					1,422	6,750
CAD911	VESPERS	1,800												170			17					1,613	1,800
CAD912	MUSIC SCHOLARSHIPS	4,700													4,700								4,700
CAD928	QUARRIED SCULPTURE STONE	1,800												1,800									1,800
CAD929	CHORAL FESTIVAL	2,200									376		12	1,237			163					412	2,200
CAD943	MEL BROWN JAZZ CAMP	87,430		29,070									8,450	41,962			7,948						58,360
DEP850	DEP HEALTHCARE INTERPRETING	14,519						5,500					1,375	13,600			2,048						22,523
DEP910	DEP NON CREDIT SPECIAL PROJECTS	100												5,000			500						5,500
DEP915	DEP PUBLIC SERVICE PROGRAMS	5,302		100		1,900	621						655	1,000			428						4,604
DEP986	DEP TRAFFIC SAFETY ED.	24,500												20,000			2,000						22,000
DEP960	DEP CENTER OF LEADERSHIP AND COMMUNITY	4,855												150			15						165
SPE918	FREEBURG DEAF CENTER	10,000												12,000									12,000
TRD909	TR CONSULTING	11,000												10,000			1,000						11,000
TRD911	TR PUBLICATIONS	500												455			45						500
TRD913	TR RESEARCH SUPPORT	2,400												1,320			132						1,452
TRD914	TR TECH SUPPORT	16,000												16,000									16,000
TRD899	TR READ OREGON	12,350		7,027									3,669	350			1,152						5,171
PRT904	PRINTING PRODUCTION	345,000							74,137	360	9,000		54,589	152,867				52,667					343,620
BAO929	MAILROOM	218,033												210,533			7,500						218,033
PPO928	COMPACTOR SERVICES	50,675												45,500			5,175						50,675
UCS904	COMPUTER MAINTENANCE	70,737							23,512		8,510		12,074	18,000									62,096
UCS907	TELECOMMUNICATIONS	1,069,800							131,458	4,000	2,000		79,179	660,000			176,000						1,052,637
PSS918	PUBLIC SAFETY	3,000												3,000									3,000
DOS957	NATIONAL STUDENT EXCHANGE	1,270												1,270									1,270
TOTAL DESIGNATED AND SERVICE DEPT. FUNDS		1,984,721		36,197	-	2,650	621		229,107	4,360	20,336	-	160,167	1,241,694	4,700	-	16,182	241,342			-	3,447	1,930,106

**WESTERN OREGON UNIVERSITY
FY2012-2013 AUXILIARY ENTERPRISES FUNDS BUDGETS
ALLOCATION SUMMARY**

FIS INDEX	DEPT NAME	00000 REVENUE	Unclass Salary	Faculty Salary	Unclass Salary Non-Fac	Academic Pay	Academic Pay Summer	Other Academic Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	Services and Supplies	Student Aid	Merchandise for Resale	Indirect Costs	Capital Outlay/ Depreciation	Transfer In Resources	Transfer Out Resources	Transfer In Incidental Fee Resources	Transfer Out Incidental Fee Resources	TOTAL EXP
			(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(+)	(-)	
			Acct 10101	Acct 10102	Acct 10103	Acct 10201	Acct 10203	Acct 102xx	Acct 10301	Acct 10400	Acct 10501	Acct 10600	Acct 109xx	Acct 20000	Acct 50000	Acct 60000	Acct 70003	Accts 40000/ 80000 - 89999	Acct 91001	Acct 92001	Acct 91105	Acct 92105	
AUXILIARY ENTERPRISES (100000 - 199999) FUNDS																	1,181	1,122					
ASW903	STUDENT ADMIN								21,851		64,918		21,678	35,044									143,491
ASW904	ASSOC. STUDENTS OF WOU (PARENT ACCT)																				(347,700)		(347,700)
ASW907	PROGRAMMING BOARD													-									-
ASW909	ASWOU COMMUNICATIONS													7,000									7,000
ASW910	BOOK EXCHANGE													500									500
ASW913	ASW SPECIAL PROJECTS													16,000									16,000
ASW915	MODEL UNITED NATIONS													20,000									20,000
ASW923	CEVA (EAG)													3,000									3,000
ASW926	ASW EXECUTIVE EXPENSE													18,000									18,000
ASW929	ASWOU OSA													24,150									24,150
ASW934	NATURAL SCIENCE (EAG)													9,500									9,500
ASW936	MULTICLTRL STUDENTS													20,500									20,500
ASW937	ASW INTER-GOV RELA													3,000									3,000
ASW942	ASWOU ELECTIONS													1,150									1,150
ASW943	ASW DIVERSITY PROGRAM													2,000									2,000
ASW944	ASWOU INTER'L STU ORG													4,500									4,500
ASW947	BUS & ECONOMICS													2,500									2,500
ASW948	M.E. CH. A.													9,700									9,700
ASW949	ABBYS HOUSE													-									-
ASW951	TRIANGLE ALLIANCE													2,700									2,700
ASW953	WOU CHAPTER ASCD													2,600									2,600
ASW956	STONEWALL CENTER													1,000									1,000
ASW959	ASW TENANTS UNION													800									800
ASW961	COLLEGE REPUBLICANS													2,500									2,500
ASW962	WOMENS RUGBY													6,600									6,600
ASW963	MENS RUGBY													13,000									13,000
ASW965	CREW CLUB													-									-
ASW966	MENS LACROSSE													23,000									23,000
ASW968	SUSTAINABILITY													650									650
ASW969	BLACK STUDENT UNION													1,000									1,000
ASW970	PSYCHOLOGY STUDENTS ASSOCIATION													2,150									2,150
ASW971	CHINESE CLUB													1,300									1,300
ASW972	MATH CLUB													1,000									1,000
ASW973	AMERICAN SIGN LANGUAGE CLUB													800									800
ASW974	MONMOUTH STUDENT NURSES ASSOCIATION													650									650
ASW975	WOLVES AGAINST BREAST CANCER													650									650
ASW976	NATIONAL SOCIETY OF LEADERSHIP AND SUCCESS													1,150									1,150
ASW977	SAUDI STUDENT UNION													-									-
ASW978	HAWAII CLUB													650									650
ASW979	ASWOU CCRA													-									-
ASW980	ANTHROPOLOGY CLUB													500									500

**WESTERN OREGON UNIVERSITY
FY2012-2013 AUXILIARY ENTERPRISES FUNDS BUDGETS
ALLOCATION SUMMARY**

FIS INDEX	DEPT NAME	00000 REVENUE	Unclass Salary	Faculty Salary	Unclass Salary Non-Fac	Academic Pay	Academic Pay Summer	Other Academic Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	Services and Supplies	Student Aid	Merchandise for Resale	Indirect Costs	Capital Outlay/ Depreciation	Transfer In Resources	Transfer Out Resources	Transfer In Incidental Fee Resources	Transfer Out Incidental Fee Resources	TOTAL EXP
			(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(+)	(-)	
			Acct 10101	Acct 10102	Acct 10103	Acct 10201	Acct 10203	Acct 102xx	Acct 10301	Acct 10400	Acct 10501	Acct 10600	Acct 109xx	Acct 20000	Acct 50000	Acct 60000	Acct 70003	Accts 40000/ 80000 - 89999	Acct 91001	Acct 92001	Acct 91105	Acct 92105	
AUXILIARY ENTERPRISES (100000 - 199999) FUNDS																	1,181	1,122					
AUX966	WOU BOOKSTORE	2,538,208			38,774				205,098	6,650	8,050		168,372	475,000		1,580,000						63,261	2,545,204
AUX985	BOOKSTORE COSTSHARE				16,618				17,408	2,850	3,450		22,935								(63,261)		(0)
AUX986	BOOKSTORE RENTAL OPERATION	110,266			-								-	-									-
AUX977	OFFICE OF RESIDENTIAL DINING	3,916,870			161,652				435,667	5,500	357,350		463,118	1,307,250		1,194,645					100,000		4,025,182
AUX978	OFFICE OF RETAIL DINING	1,025,401							128,230	500	160,740		105,320	217,645		410,160		3,322					1,025,917
BAO919	PARKING SERVICES	380,162			17,658				35,531	4,210	19,000		39,405	125,901			(48,654)	42,070				147,000	382,120
CAD931	CREAT. ARTS - BROADWAY OPERA	1,500									500		15	5,052							(4,067)		1,500
CAD932	CREAT. ARTS - CHORAL ORG	800				400					1,500		110	12,420							(13,630)		800
CAD933	CREAT. ARTS - JAZZ BANDS	800				400					600		104	32,111							(32,415)		800
CAD934	CREAT. ARTS - VOCAL JAZZ	150				301					436		77	6,166							(6,830)		150
CAD935	CREAT. ARTS - GUEST ARTISTS	650				3,555			26,004		350		12,737	23,085							(65,081)		650
CAD936	CREAT. ARTS - WIND ENSEMBLE	-				2,625					1,162		560	15,123							(19,470)		-
CAD937	CREAT. ARTS - DANCE	10,000									2,500		100	40,605							(33,205)		10,000
CAD938	CREAT. ARTS - THEATRE	14,000								1,000	29,700		1,200	69,090							(86,990)		14,000
CAD939	CREAT. ARTS - SUM THEATRE	1,100				5,600					5,817		1,839	10,633							(22,789)		1,100
CAD941	CREAT. ARTS - CHAMBER ENSEMBLE	-												4,790							(4,790)		-
CAD942	CREAT. ARTS - ART GALLERY	650											66	14,449							(16,090)		650
DIA517	SMITH FINE ARTS, ODD YEAR	80,000									2,225		-	80,000									80,000
DLA912	RAINBOW DANCE	14,231								10,000	1,500		1,216	1,500									14,216
DOS923	DISABILITY SERVICES INTERPRETERS													1,065							(1,140)		(75)
DOS975	ABBY'S HOUSE	-									3,950		30	2,762							(6,742)		-
DOS978	PLAN-IT WOLF	1,500												9,500							(8,000)		1,500
DOS979	WOLF RIDE	-									13,985		280	9,096							(23,361)		-
DOS967	HEALTH & WELLNESS CENTER	35,057			98,700			(1,620)	11,935	5,610	177,982		65,207	368,500							(859,529)	65,000	(68,215)
DOS982	HEALTH & WELLNESS PROGRAMS					1,620				5,670	3,770		1,042	4,430									
DOS983	AQUATIC CENTER OPERATION										37,769		1,511	51,702									
DOS984	AQUATIC CENTER PROGRAMS	47,000								3,000	16,500		660	3,500									23,660
DOS986	CAMPUS REC AND FIELDS	2,700									-			25,170									25,170
DOS985	INTRAMURALS	22,075			50,748						55,060		30,113	26,538							(140,385)		22,074
GEN951	ACADEMIC YEAR INCIDENTAL FEES	4,420,000																				4,420,000	4,420,000
GEN876	RECREATION CENTER BUILDING FEE	650,000												415,000									415,000
GFA962	LIBRARY VENDING INCOME	7,500												5,000								2,500	7,500
GFA964	GENERAL VENDING INCOME	31,000												2,000								29,000	31,000
MED911	OFFICE OF STUDENT MEDIA	-			38,016								26,276	21,062							(83,454)		1,900
MED912	NORTHWEST PASSAGE	-									3,807		72	4,997							(8,876)		-
MED913	WESTERN JOURNAL	14,640									52,059		353	25,650							(63,422)		14,640
MED915	KWOU STUDENT RADIO	-									2,880		36	3,184							(6,100)		-
OUR901	OFFICE OF UNIVERSITY RESIDENCES	7,043,595			417,513	8,500			106,951	1,755	190,625		354,374	5,912,171									6,991,890
OUR902	RES HALL PROG & TRNG													42,000									42,000
OUR903	RES HALL ASSOC	11,550									25,106		503	24,300									49,909
OUR919	RESIDENCE HALL VENDING	15,000												15,000									15,000
PRE921	PRESIDENT CATERING SERVICES													5,000									5,000
SHC901	STUDENT HEALTH FEES	1,478,131																					-
SHC904	STUDENT HEALTH & COUNSELING	81,837			433,205	3,506			339,311	5,427	8,910		487,700	519,892									1,797,951
SLA907	SUMMER SESSION EDUCATIONAL ACTIVITY	-			5,726								4,146	3,579							(14,201)		(749)
SLA915	STUDENT ACTIVITIES-ACADEMIC YEAR	4,350			72,701				34,926	25	4,929		69,434	72,811							(261,158)	2,381	(3,952)
SLA939	STUDENT ACTIVITIES BOARD	5,000									8,460		169	49,798							(53,427)		5,000
SLA936	FOCUS ON LEADERSHIP	3,500												5,881							(2,381)		3,500
TRD915	TR CHLD CARE	201,240			107,397	5,824					31,590		105,874	31,356							(46,440)		235,601
WUC902	OFFICE OF STUDENT LIFE	291,824			140,810				189,778	3,669	117,124		292,203	482,380							(863,252)	44,000	362,712

**WESTERN OREGON UNIVERSITY
FY2012-2013 AUXILIARY ENTERPRISES FUNDS BUDGETS
ALLOCATION SUMMARY**

FIS INDEX	DEPT NAME	00000 REVENUE	Unclass Salary	Faculty Salary	Unclass Salary Non-Fac	Academic Pay	Academic Pay Summer	Other Academic Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	Services and Supplies	Student Aid	Merchandise for Resale	Indirect Costs	Capital Outlay/ Depreciation	Transfer In Resources	Transfer Out Resources	Transfer In Incidental Fee Resources	Transfer Out Incidental Fee Resources	TOTAL EXP
			(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(+)	(-)	
			Acct 10101	Acct 10102	Acct 10103	Acct 10201	Acct 10203	Acct 102xx	Acct 10301	Acct 10400	Acct 10501	Acct 10600	Acct 109xx	Acct 20000	Acct 50000	Acct 60000	Acct 70003	Accts 40000/ 80000 - 89999	Acct 91001	Acct 92001	Acct 91105	Acct 92105	
AUXILIARY ENTERPRISES (100000 - 199999) FUNDS																	1,181	1,122					
ZA1102	ATHLETIC ADMIN																					(270,300)	
ZE1135	EQUIPMENT RESERVE																						
ZA1130	ATHLETIC ADMIN													8,346									
ZA1134	ATHLETIC ADMIN													34,080									
ZA1135	ATHLETIC ADMIN													18,899									
ZA1521	ATHLETIC TRAINING				34,430								17,215	3,615									
ZA1526	ATHLETIC TRAINING													24,075									
ZA1621	WEIGHT ROOM				25,839								12,920	2,713									
ZA1626	WEIGHT ROOM													1,338									
ZA1630	WEIGHT ROOM													1,338									
ZH4102	CHEERLEADING																				3,210		
ZH4131	CHEERLEADING													3,210									
ZD4202	DANCE																				4,818		
ZD4231	DANCE				1,666								833	2,315									
ZI2102	FOOTBALL																				273,137		
ZI2125	FOOTBALL													131,818									
ZI2126	FOOTBALL													41,243									
ZI2127	FOOTBALL													17,468									
ZI2135	FOOTBALL													82,608									
ZI2202	VOLLEYBALL																				81,567		
ZI2225	VOLLEYBALL													58,604									
ZI2226	VOLLEYBALL													2,533									
ZI2227	VOLLEYBALL													10,411									
ZI2235	VOLLEYBALL													10,019									
ZI2302	WOMEN'S SOCCER																				91,614		
ZI2325	WOMEN'S SOCCER													69,158									
ZI2326	WOMEN'S SOCCER													3,296									
ZI2327	WOMEN'S SOCCER													4,815									
ZI2335	WOMEN'S SOCCER													14,345									
ZI2402	CROSS COUNTRY																				50,639		
ZI2425	CROSS COUNTRY													29,821									
ZI2426	CROSS COUNTRY													401									
ZI2435	CROSS COUNTRY													20,417									
ZI2502	MEN'S BASKETBALL																				83,814		
ZI2518	MEN'S BASKETBALL													5,692									
ZI2525	MEN'S BASKETBALL													51,183									
ZI2526	MEN'S BASKETBALL													3,381									
ZI2527	MEN'S BASKETBALL													15,627									
ZI2535	MEN'S BASKETBALL													7,930									
ZI2602	WMNS BASKETBALL																				85,238		
ZI2618	WMNS BASKETBALL													3,659									
ZI2625	WMNS BASKETBALL													60,030									
ZI2626	WMNS BASKETBALL													3,563									
ZI2627	WMNS BASKETBALL													12,979									
ZI2635	WMNS BASKETBALL													5,005									

**WESTERN OREGON UNIVERSITY
FY2012-2013 AUXILIARY ENTERPRISES FUNDS BUDGETS
ALLOCATION SUMMARY**

FIS INDEX	DEPT NAME	00000 REVENUE	Unclass Salary	Faculty Salary	Unclass Salary Non-Fac	Academic Pay	Academic Pay Summer	Other Academic Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	Services and Supplies	Student Aid	Merchandise for Resale	Indirect Costs	Capital Outlay/Depreciation	Transfer In Resources	Transfer Out Resources	Transfer In Incidental Fee Resources	Transfer Out Incidental Fee Resources	TOTAL EXP
			(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(+)	(-)	
			Acct 10101	Acct 10102	Acct 10103	Acct 10201	Acct 10203	Acct 102xx	Acct 10301	Acct 10400	Acct 10501	Acct 10600	Acct 109xx	Acct 20000	Acct 50000	Acct 60000	Acct 70003	Accts 40000/ 80000 - 89999	Acct 91001	Acct 92001	Acct 91105	Acct 92105	
AUXILIARY ENTERPRISES (100000 - 199999) FUNDS																	1,181	1,122					
ZI2702	INDOOR TRACK																						30,584
ZI2725	INDOOR TRACK													30,585									
ZI2802	OUTDOOR TRACK																						61,370
ZI2825	OUTDOOR TRACK													53,025									
ZI2826	OUTDOOR TRACK													7,062									
ZI2835	OUTDOOR TRACK													1,284									
ZI2902	BASEBALL																						130,199
ZI2918	BASEBALL													5,072									
ZI2925	BASEBALL													100,218									
ZI2926	BASEBALL													11,175									
ZI2927	BASEBALL													12,449									
ZI2935	BASEBALL													1,284									
ZI3002	SOFTBALL																						94,580
ZI3025	SOFTBALL													78,057									
ZI3026	SOFTBALL													6,736									
ZI3027	SOFTBALL													6,581									
ZI3035	SOFTBALL													3,208									
ZP1102	ATH INSURANCE PREMIUM																						65,270
ZP1133	ATH INSURANCE PREMIUM													67,410									
ZU2102	FOOTBALL-INS DED																						3,847
ZU2133	FOOTBALL-INS DED													3,842									
ZU2202	VOLLEYBALL-INS DED																						375
ZU2233	VOLLEYBALL-INS DED													375									
ZU2302	WMNS SOCCER-INS DED																						375
ZU2333	WMNS SOCCER-INS DED													375									
ZU2402	X-COUNTRY-INS DED																						375
ZU2433	X-COUNTRY-INS DED													375									
ZU2502	MENS BKTBALL-INS DED																						375
ZU2533	MENS BKTBALL-INS DED													375									
ZU2602	WMNS BKTBALL-INS DED																						375
ZU2633	WMNS BKTBALL-INS DED													375									
ZU2702	INDOOR TRACK-INS DED																						375
ZU2733	INDOOR TRACK-INS DED													375									
ZU2802	OUTDOOR TRACK-INS DED																						375
ZU2833	OUTDOOR TRACK-INS DED													375									
ZU2902	BASEBALL-INS DED																						375
ZU2933	BASEBALL-INS DED													375									
ZU3002	SOFTBALL-INS DED																						375
ZU3033	SOFTBALL-INS DED													375									
ZU4102	INS DED PD CHEERLEADING																						375
ZU4133	INS DED PD CHEERLEADING													375									
ZA2325	WOMEN'S SOCCER-PS TR													9,172									
ZA2425	X-COUNTRY-PS TR													23,384									
ZA2525	MEN'S BASKETBALL-PS TR													5,483									
ZA2625	WOMEN'S BASKETBALL-PS TR													5,483									
ZA2725	INDOOR TRACK-PS TR													16,746									
ZA2825	OUTDOOR TRACK-PS TR													13,667									
ZA2925	BASEBALL-PS TR													8,883									

**WESTERN OREGON UNIVERSITY
FY2012-2013 AUXILIARY ENTERPRISES FUNDS BUDGETS
ALLOCATION SUMMARY**

FIS INDEX	DEPT NAME	00000 REVENUE	Unclass Salary	Faculty Salary	Unclass Non-Fac	Academic Pay	Academic Pay Summer	Other Academic Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	Services and Supplies	Student Aid	Merchandise for Resale	Indirect Costs	Capital Outlay/ Depreciation	Transfer In Resources	Transfer Out Resources	Transfer In Incidental Fee Resources	Transfer Out Incidental Fee Resources	TOTAL EXP
			(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(+)	(-)	
			Acct 10101	Acct 10102	Acct 10103	Acct 10201	Acct 10203	Acct 102xx	Acct 10301	Acct 10400	Acct 10501	Acct 10600	Acct 109xx	Acct 20000	Acct 50000	Acct 60000	Acct 70003	Accts 40000/ 80000 -89999	Acct 91001	Acct 92001	Acct 91105	Acct 92105	
AUXILIARY ENTERPRISES (100000 - 199999) FUNDS																	1,181	1,122					
ZN2209	VOLLEYBALL-D2/CONF																						
ZN2225	VOLLEYBALL-NATL TRAVEL																						
ZN2409	X-COUNTRY-D2/CONF	10,000																					
ZN2425	X-COUNTRY-NATL TRAVEL													10,000									
ZN2709	INDOOR TRACK-D2/CONF	3,000																					
ZN2725	INDOOR TRACK-NATL TRAVEL														3,000								
ZN2809	OUTDOOR TRACK-D2/CONF	7,000																					
ZN2825	OUTDOOR TRACK-NATL TRAVEL															7,000							7,000
ZN2909	BASEBALL-D2/CONF	10,000																					-
ZN2925	BASEBALL-NATL TRAVEL													10,000									10,000
ZC1111	CONCESSIONS-GEN	5,000																			5,000		5,000
ZT1101	ATHLETIC TCKTS/INC																						-
ZT1127	ATHLETIC GAME EXP										296		9	3,251									3,556
ZT2101	FOOTBALL-TCKTS/INC	43,000																		18,000			18,000
ZT2127	FOOTBALL-GAME EXP										4,000		117	6,769									10,886
ZT2201	VOLLEYBALL-TCKT/INC	3,500																					-
ZT2227	VOLLEYBALL-GAME EXP										3,120		91	2,181									5,392
ZT2301	WMN'S SOCCER-TCKTS/INC	2,500																					-
ZT2327	WMN'S SOCCER-GAME EXP										1,000		29	1,154									2,183
ZT2401	CROSS CNTRY-TCKTS/INC																						-
ZT2427	CROSS CNTRY-GAME EXP										300		9	1,960									2,269
ZT2501	MENS BKTBALL-TCKT/INC	6,000																					-
ZT2527	MENS BKTBALL-GAME EXP										3,120		91	2,181									5,392
ZT2601	WMNS BKTBALL-TCKT/INC	3,500																					-
ZT2627	WMNS BKTBALL-GAME EXP										3,120		91	2,181									5,392
ZT2801	TRACK-TCKTS/INC	1,500																					-
ZT2827	TRACK-GAME EXP										1,000		29	6,534									7,563
ZT2901	BASEBALL-TCKTS/INC	3,000																					-
ZT2927	BASEBALL-GAME EXP										1,000		29	1,154									2,183
ZT3001	SOFTBALL-TCKTS/INC	2,000																					-
ZT3027	SOFTBALL-GAME EXP										1,000		29	1,154									2,183
ZR2124	FOOTBALL-RECR													8,000					8,000				16,000
ZR2224	VOLLEYBALL-RECR													2,401					2,401				4,802
ZR2324	WMN'S SOCCER-RECR													2,000					2,000				4,000
ZR2524	MENS BSKTBALL-RECR													2,401					2,401				4,802
ZR2624	WMN'S BSKTBALL-RECR													2,401					2,401				4,802
ZR2824	OUTDOOR TRACK-RECR													1,800					1,800				3,600
ZR2924	BASEBAL-RECR													2,000					2,000				4,000
ZR3024	SOFTBALL-RECR													2,000					2,000				4,000

**WESTERN OREGON UNIVERSITY
FY2012-2013 AUXILIARY ENTERPRISES FUNDS BUDGETS
ALLOCATION SUMMARY**

FIS INDEX	DEPT NAME	00000 REVENUE	Unclass Salary	Faculty Salary	Unclass Salary Non-Fac	Academic Pay	Academic Pay Summer	Other Academic Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	Services and Supplies	Student Aid	Merchandise for Resale	Indirect Costs	Capital Outlay/ Depreciation	Transfer In Resources	Transfer Out Resources	Transfer In Incidental Fee Resources	Transfer Out Incidental Fee Resources	TOTAL EXP
			(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(+)	(-)	
			Acct 10101	Acct 10102	Acct 10103	Acct 10201	Acct 10203	Acct 102xx	Acct 10301	Acct 10400	Acct 10501	Acct 10600	Acct 109xx	Acct 20000	Acct 50000	Acct 60000	Acct 70003	Accts 40000/ 80000 - 89999	Acct 91001	Acct 92001	Acct 91105	Acct 92105	
AUXILIARY ENTERPRISES (100000 - 199999) FUNDS																	1,181	1,122					
ZL1106	Ltty Admin- OR Allocation	375,000																					-
ZL1121	Ltty Admin- Staff Salaries																				1,650		1,650
ZL1126	Ltty Admin - E/U/S													1,962									1,962
ZL1130	Ltty Admin - Maintenance													3,443									3,443
ZL1135	Ltty Admin - Other Oper Exp													22,946									22,946
ZL1330	Ltty Ept Rm - Maintenance													1,000									1,000
ZL1428	Ltty SID - Fndr/Mktg													24,000									24,000
ZL1435	Ltty SID - Other Oper Exp																						
ZL1535	LttyAT - Athletic Trainer																						
ZL2117	Ltty FTB - Fin Aid														86,271								86,271
ZL2217	Ltty VLB - Fin Aid														29,283								29,283
ZL2317	Ltty WSO - Fin Aid														20,970								20,970
ZL2517	Ltty MBX - Fin Aid														38,309								38,309
ZL2617	Ltty WBX - Fin Aid														48,837								48,837
ZL2917	Ltty BSB - Fin Aid														18,578								18,578
ZL3017	Ltty SFT - Fin Aid														16,955								16,955
ZL3717	Ltty MTK - Fin Aid														18,899								18,899
ZL3817	Ltty WTK- Fin Aid														18,899								18,899
ZS1112	Spec Prj Adm - Sponsorship	3,500																					-
ZS1115	Spec Prj Adm - Other Revenue	2,500																					-
ZS1130	Spec Prj Adm - Maintenance													6,000									6,000
ZS2104	Spec Prj FTB - Fundraising	2,500																					-
ZS2111	Spec Prj FTB - Concessions	1,000																					-
ZS2117	Spec Prj FTB - Financial Aid														2,500								2,500
ZS2126	Spec Prj FTB - E/U/S													1,000									1,000
ZS2213	Spec Prj VLB - Camp Rev	16,000																					-
ZS2217	Spec Prj VLB - Financial Aid														3,000								3,000
ZS2229	Spec Prj VLB - Camp Exp		5,000										146	11,855									12,001
ZS2304	Spec Prj WSO - Fundraising	2,000																					-
ZS2311	Spec Prj WSO - Concessions	2,500																					-
ZS2313	Spec Prj WSO - Camp Rev	1,500																					-
ZS2317	Spec Prj WSO - Fin Aid														2,478								2,478
ZS2326	Spec Prj WSO - E/U/S													3,228						(5,639)			(2,411)
ZS2329	Spec Prj WSO - Camp Expense		2,500										73	3,221									3,294

**WESTERN OREGON UNIVERSITY
FY2012-2013 AUXILIARY ENTERPRISES FUNDS BUDGETS
ALLOCATION SUMMARY**

FIS INDEX	DEPT NAME	00000 REVENUE	Unclass Salary	Faculty Salary	Unclass Salary Non-Fac	Academic Pay	Academic Pay Summer	Other Academic Pay	Classified Salary	Classified Pay	Student Pay	Graduate Assist Pay	Other Payroll Exp OPE	Services and Supplies	Student Aid	Merchandise for Resale	Indirect Costs	Capital Outlay/ Depreciation	Transfer In Resources	Transfer Out Resources	Transfer In Incidental Fee Resources	Transfer Out Incidental Fee Resources	TOTAL EXP
			(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)	(+)	(-)	
			Acct 10101	Acct 10102	Acct 10103	Acct 10201	Acct 10203	Acct 102xx	Acct 10301	Acct 10400	Acct 10501	Acct 10600	Acct 109xx	Acct 20000	Acct 50000	Acct 60000	Acct 70003	Accts 40000/ 80000 - 89999	Acct 91001	Acct 92001	Acct 91105	Acct 92105	
AUXILIARY ENTERPRISES (100000 - 199999) FUNDS																	1,181	1,122					
ZS2503	Spec Prj MBX - Guarantee Rev	10,000																					-
ZS2513	Spec Prj MBX - Camp Rev	25,000																					-
ZS2517	Spec Prj MBX - Financial Aid														2,407								2,407
ZS2518	Spec Prj MBX - Guarantee Exp													4,304									4,304
ZS2526	Spec Prj MBX - E/U/S													2,152									2,152
ZS2529	Spec Prj MBX - Camp Expense		10,000										291	15,846									16,137
ZS2603	Spec Prj WBX - Guarantee Rev	7,000																					-
ZS2617	Spec Prj WBX - Fin Aid														3,200								3,200
ZS2618	Spec Prj WBX - Guarantee Exp													1,506									1,506
ZS2626	Spec Prj WBX - E/U/S													2,066									2,066
ZS2635	Spec Prj WBX - Other Op Exp													3,228									3,228
ZS2803	Spec Prj TRK - Guarantee Rev	5,460																					-
ZS3717	Spec Prj MTK - Fin Aid														2,730								2,730
ZS3817	Spec Prj WTK - Fin Aid														2,730								2,730
ZS2904	Spec Prj BSB - Fundraising	5,000																					-
ZS2911	Spec Prj BSB - Concessions	2,000																					-
ZS2913	Spec Prj BSB - Camp Revenue	5,000																					-
ZS2917	Spec Prj BSB - Financial Aid														6,177								6,177
ZS2926	Spec Prj BSB - E/U/S													8,608									8,608
ZS2929	Spec Prj BSB - Camp Expenses		2,000										58	156									214
ZS3004	Spec Prj SFT - Fundraising	6,000																					-
ZS3013	Spec Prj SFT - Camp Revenue	3,000																					-
ZS3017	Spec Prj SFT - Financial Aid														4,000								4,000
ZS3026	Spec Prj SFT - E/U/S													1,076									1,076
ZS3029	Spec Prj SFT - Camp Expense													425									425
ZS3613	Spec Prj FBTC - Camp Revenue	50,000																					-
ZS3629	Spec Prj FBTC - Camp Expense		12,000										350	37,651									38,001
ZS4131	Spec Prj CHR - Cheerleading	1,500												1,500									1,500
ZS4231	Spec Prj DNC - Dance	2,000												1,667									1,667
ZF1221	GF Support Adm - Admin Salary				356,016				27,896	1,659	1,220		231,225						(618,017)				-
ZF1421	GF Support Adm - Sports Info Salary				40,536					8,600	6,000		28,924						(84,060)				-
ZF1621	GF Support Adm - Weight Room Salary				33,959						900		15,902						(50,761)				-
ZF2119	GF Support FTB - Coach Salary				221,363								116,415						(337,778)				-
ZF2121	GF Support FTB - Staff Sal/Benefits										4,850		146						(4,996)				-
ZF2219	GF Support VLB - Coach Salary				63,960							9,314	34,167						(107,441)				-
ZF2319	GF Support WSO - Coach Salary				65,535								32,332						(97,867)				-
ZF2519	GF Support MBX - Coach Expense				104,341								53,765						(158,106)				-
ZF2619	GF Support WBX - Coach Salary				65,984							25,092	34,333						(125,409)				-
ZF2819	GF Support TRK - Coach Salary				123,004								64,393						(187,397)				-
ZF2919	GF Support BSB - Coach Salary				90,818								56,911						(147,729)				-
ZF3019	GF Support SFT - Coach Salary				90,692								56,897						(147,589)				-
ZV1115	ATH ADMIN - NON IFC	24,000												10,000									-
TOTAL AUXILIARY ENTERPRISES FUNDS		23,114,747	31,500	-	2,917,662	32,331	-	(1,620)	1,580,585	66,125	1,445,230	34,406	3,036,657	12,314,241	326,223	3,184,805	(48,654)	45,392	(2,049,786)	24,650	(2,264,849)	4,773,142	23,115,294

Oregon University System
Quarterly Management Report

As of September 30, 2012
For the Fiscal Year Ended June 30, 2013

WESTERN OREGON UNIVERSITY <small>(in thousands except enrollment)</small>	Year-to-Date				Budget		Projections				Notes
	YTD Actual	YTD as a % of Projected	Prior YTD as % of PY Actual	% chg Current/Prior YTD	Prior Yr. Actual	Adjusted Budget	Projected 6/30/2013	Variance from Adj. Budget	Chg since Prior Report	% chg Projection to PY Actual	
EDUCATION & GENERAL											
State General Fund	4,089	29%	28%	6%	13,778	13,921	13,921	0	0	1%	
Tuition & Resource Fees, net of Remissions	14,779	38%	39%	7%	35,797	38,857	38,857	0	0	8%	(1)
Other	833	28%	29%	23%	2,319	2,977	2,977	0	0	28%	(2)
Transfers In	0	n/a	0%	n/a	201	0	0	0	0	-100%	(3)
Total Revenues & Transfers In	19,701	35%	35%	7%	52,095	55,555	55,555	0	0	7%	
Personnel Services	(6,763)	14%	15%	-5%	(46,268)	(48,820)	(48,820)	0	0	6%	(4)
Supplies & Services & Capital Outlay	(1,252)	22%	21%	3%	(5,869)	(5,678)	(5,678)	0	0	-3%	(5)
Transfers Out	(2,063)	100%	0%	n/a	(1,223)	(2,069)	(2,069)	0	0	69%	(6)
Total Expenditures & Transfers Out	(10,078)	18%	16%	21%	(53,380)	(56,567)	(56,567)	0	0	6%	
Net from Operations and Transfers	9,623				(1,285)	(1,012)	(1,012)	0	0		
Fund Additions/(Deductions)	0				0	0	0	0	0		
Change in Fund Balance	9,623				(1,285)	(1,012)	(1,012)	0	0		
Beginning Fund Balance	10,032				11,297	10,032	10,032	0	0		
Ending Fund Balance	19,655				10,032	9,020	9,020	0	0	-10%	
% Operating Revenues					19.3%	16.2%	16.2%			-16%	
Student FTE Enrollment (Summer term only)	303	6%	7%	-12%	5,257	5,208	5,208	0	0	-1%	
AUXILIARY ENTERPRISES											
Enrollment Fees	2,398	37%	36%	-14%	7,776	6,502	6,502	0	0	-16%	(7)
Sales & Services	1,857	12%	11%	11%	14,918	15,582	15,582	0	0	4%	(8)
Other	367	24%	16%	46%	1,540	1,540	1,540	0	0	0%	
Transfers In	2,077	97%	0%	n/a	569	2,138	2,138	0	0	276%	(6)
Total Revenues & Transfers In	6,699	26%	19%	42%	24,803	25,762	25,762	0	0	4%	
Personnel Services	(1,841)	20%	19%	44%	(6,576)	(9,111)	(9,111)	0	0	39%	(9)
Supplies & Services & Capital Outlay	(2,704)	17%	14%	11%	(16,849)	(16,131)	(16,131)	0	0	-4%	(10)
Transfers Out	14	-3%	6%	-119%	(1,285)	(407)	(407)	0	0	-68%	(11)
Total Expenditures & Transfers Out	(4,531)	18%	15%	20%	(24,710)	(25,649)	(25,649)	0	0	4%	
Net from Operations and Transfers	2,168				93	113	113	0	0		
Additions/(Deductions) to Unrestricted Net Assets	(25)				(44)	(47)	(47)	0	0		
Change in Unrestricted Net Assets	2,143				49	66	66	0	0		
Beginning Unrestricted Net Assets	6,164				6,115	6,164	6,164	0	0		
Ending Unrestricted Net Assets	8,307				6,164	6,230	6,230	0	0	1%	
					24.9%	24.2%	24.2%				

Oregon University System
Quarterly Management Report

As of September 30, 2012
For the Fiscal Year Ended June 30, 2013

WESTERN OREGON UNIVERSITY (in thousands except enrollment)	Year-to-Date				Budget		Projections				Notes
	YTD Actual	YTD as a % of Projected	Prior YTD as % of PY Actual	% chg Current/ Prior YTD	Prior Yr. Actual	Adjusted Budget	Projected 6/30/2013	Variance from Adj. Budget	Chg since Prior Report	% chg Projection to PY Actual	
DESIGNATED OPERATIONS, SERVICE DEPARTMENTS, CLEARING FUNDS											
Enrollment Fees	2	6%	9%	0%	22	33	33	0	0	50%	(12)
Sales & Services	78	30%	30%	0%	257	260	260	0	0	1%	
Other	363	22%	21%	3%	1,664	1,680	1,680	0	0	1%	
Transfers In	31	94%	6%	3%	476	33	33	0	0	-93%	(13)
Total Revenues & Transfers In	474	24%	19%	3%	2,419	2,006	2,006	0	0	-17%	
Personnel Services	(143)	32%	30%	8%	(439)	(453)	(453)	0	0	3%	(14)
Supplies & Services & Capital Outlay	(315)	21%	20%	27%	(1,268)	(1,499)	(1,499)	0	0	18%	(15)
Transfers Out	0	0%	0%	n/a	(35)	(45)	(45)	0	0	29%	
Total Expenditures & Transfers Out	(458)	23%	22%	20%	(1,742)	(1,997)	(1,997)	0	0	15%	
Net from Operations and Transfers	18				677	9	9	0	0		
Additions/(Deductions) to Unrestricted Net Assets	30				(498)	(149)	(149)	0	0		
Change in Unrestricted Net Assets	48				179	(140)	(140)	0	0		
Beginning Unrestricted Net Assets	803				624	803	803	0	0		
Ending Unrestricted Net Assets	849				803	663	663	0	0	-17%	
					33.2%	33.1%	33.1%				

- (1) Projection based on .5% decline in enrollment due to large graduating class in the prior year, continuation of the Promise tuition program, the implementation of a variable undergraduate tuition rate structure, 7.1% increase in non-resident undergraduate tuition rate, 5.9% increase in both the resident and non-resident graduate tuition rate, 19% increase in Matriculation Fee.
- (2) Indirect cost recovery from third party grants set aside in the prior year used to fund building use reserves for future research facilities and lab renovation not expected in the current year.
- (3) Construction funding for completed projects and closure of Testing Services and Intensive English designated operations funds returned in the prior year.
- (4) Increases in Personnel Services due to negotiated salary increases and related OPE offset by reductions in Athletics salaries now recorded in Auxiliary Funds.
- (5) Decrease in expected Building Maintenance & Repairs expense and an increase in Admin Services Reimbursement.
- (6) Transfers out/in reflects change in accounting for Athletic salaries and OPE. Corrections in accounting expected in second quarter.
- (7) Enrollment Fee decrease is primarily due to a reduction in Health Service Fees related to the removal of the mandatory Health Insurance Program.
- (8) Increases projected for Housing & Dining, Bookstore, and Parking revenues due to rate increases.
- (9) Increases in Personnel Services due to negotiated salary increases, Athletics salaries now recorded in Auxiliary Funds, and related OPE.
- (10) Decrease in S&S & Capital Outlay due to reductions related to the mandatory Health Insurance Program offset by increased costs related to new insurance billing requirements.
- (11) Prior year transfers include funding for unanticipated capital repairs. Current year transfers represent typical funding levels. A correction in accounting expected in second quarter.
- (12) Projected increase for anticipated enrollment in non-credit education programs.
- (13) Prior year transfers include funding for purchases not expected for current year. Current year transfers represent typical funding levels.
- (14) Increases in Personnel Services due to negotiated salary increases and related OPE.
- (15) Increase in S&S and Capital outlay due to anticipated telecom equipment purchases.

Western Oregon University

AY 2012-13 Base Rates

Credits	Resident			Non-Resident			Credits	Resident Promise Rates			
	Undergraduate		Graduate	Undergraduate		Graduate		Students Admitted Prior to 2012			
	Regular	Promise 2012		Undergraduate	Graduate	2011		2010	2009	2008	
1	150.00	162.00	325.00	437.00	535.00	1	148.00	141.00	130.00	115.00	
2	295.00	319.00	650.00	874.00	1,070.00	2	291.00	277.00	255.00	230.00	
3	440.00	476.00	975.00	1,311.00	1,605.00	3	434.00	413.00	380.00	345.00	
4	585.00	633.00	1,300.00	1,748.00	2,140.00	4	577.00	549.00	505.00	460.00	
5	730.00	790.00	1,625.00	2,185.00	2,675.00	5	720.00	685.00	630.00	575.00	
6	875.00	947.00	1,950.00	2,622.00	3,210.00	6	863.00	821.00	755.00	690.00	
7	1,020.00	1,104.00	2,275.00	3,059.00	3,745.00	7	1,006.00	957.00	880.00	805.00	
8	1,165.00	1,261.00	2,600.00	3,496.00	4,280.00	8	1,149.00	1,093.00	1,005.00	920.00	
9	1,310.00	1,418.00	2,925.00	3,933.00	4,815.00	9	1,292.00	1,229.00	1,130.00	1,035.00	
10	1,455.00	1,575.00	3,250.00	4,370.00	5,350.00	10	1,435.00	1,365.00	1,255.00	1,150.00	
11	1,600.00	1,732.00	3,575.00	4,807.00	5,885.00	11	1,578.00	1,501.00	1,380.00	1,265.00	
12	1,745.00	1,889.00	3,900.00	5,244.00	6,420.00	12	1,721.00	1,637.00	1,505.00	1,380.00	
13	1,890.00	2,046.00	4,225.00	5,681.00	6,955.00	13	1,864.00	1,773.00	1,630.00	1,495.00	
14	2,035.00	2,203.00	4,550.00	6,118.00	7,490.00	14	2,007.00	1,909.00	1,755.00	1,610.00	
15	2,180.00	2,360.00	4,875.00	6,555.00	8,025.00	15	2,150.00	2,045.00	1,880.00	1,725.00	
16	2,325.00	2,517.00	5,200.00	6,992.00	8,560.00	16	2,293.00	2,181.00	2,005.00	1,840.00	
17	2,470.00	2,674.00	5,525.00	7,429.00	9,095.00	17	2,436.00	2,317.00	2,130.00	1,955.00	
18	2,615.00	2,831.00	5,850.00	7,866.00	9,630.00	18	2,579.00	2,453.00	2,255.00	2,070.00	
Each Add'l Credit Hour	145.00	157.00	325.00	437.00	535.00	Each Add'l Credit Hour	143.00	136.00	125.00	115.00	

Endnotes:

- (1) For credits 1-5 the Health Center Service Fee is optional and can be purchased for an additional \$95.00.
- (2) A \$282 one-time matriculation fee is assessed on all new and transfer students.
- (3) Qualified tuition and fees do not include student health fees for Tax Relief Act reporting.

Endnotes:

- (1) For credits 1-5 the Health Center Service Fee is optional and can be purchased for an
- (2) A \$282 one-time matriculation fee is assessed on all new and transfer students.
- (3) Qualified tuition and fees do not include student health fees for Tax Relief Act

Western Oregon University

AY 2012-13 Mandatory Fees

Credits	Building		Incidental		Health Service ¹		Student Rec Ctr		Total Fees	
	Undergrad	Graduate	Undergrad	Graduate	Undergrad	Graduate	Undergrad	Graduate	Undergrad	Graduate
1	23.00	23.00	135.00	135.00			42.00	42.00	200.00	200.00
2	25.00	25.00	135.00	135.00			42.00	42.00	202.00	202.00
3	27.00	27.00	135.00	135.00			42.00	42.00	204.00	204.00
4	29.00	29.00	177.00	177.00			42.00	42.00	248.00	248.00
5	31.00	31.00	177.00	177.00			42.00	42.00	250.00	250.00
6	33.00	33.00	177.00	177.00	95.00	95.00	42.00	42.00	347.00	347.00
7	35.00	35.00	239.00	239.00	95.00	95.00	42.00	42.00	411.00	411.00
8	37.00	37.00	239.00	239.00	95.00	95.00	42.00	42.00	413.00	413.00
9	39.00	45.00	239.00	301.00	95.00	95.00	42.00	42.00	415.00	483.00
10	41.00	45.00	239.00	301.00	95.00	95.00	42.00	42.00	417.00	483.00
11	43.00	45.00	239.00	301.00	95.00	95.00	42.00	42.00	419.00	483.00
12	45.00	45.00	301.00	301.00	95.00	95.00	42.00	42.00	483.00	483.00
13	45.00	45.00	301.00	301.00	95.00	95.00	42.00	42.00	483.00	483.00
14	45.00	45.00	301.00	301.00	95.00	95.00	42.00	42.00	483.00	483.00
15	45.00	45.00	301.00	301.00	95.00	95.00	42.00	42.00	483.00	483.00
16	45.00	45.00	301.00	301.00	95.00	95.00	42.00	42.00	483.00	483.00
17	45.00	45.00	301.00	301.00	95.00	95.00	42.00	42.00	483.00	483.00
18	45.00	45.00	301.00	301.00	95.00	95.00	42.00	42.00	483.00	483.00
Each Add'l Credit										

Endnotes:

- (1) For credits 1-5 the Health Center Service Fee is optional and can be purchased for an additional \$95.00.
- (2) A \$282 one-time matriculation fee is assessed on all new and transfer students.
- (3) Qualified tuition and fees do not include student health fees for Tax Relief Act reporting.

Western Oregon University

Summer 2013 Base Rates

Credits	Resident			Non-Resident			Credits	Resident Promise Rates			
	Undergraduate		Graduate	Undergraduate		Graduate		Students Admitted Prior to 2012			
	Regular	Promise 2012				2011		2010	2009	2008	
1	150.00	162.00	325.00	437.00	535.00	1	148.00	141.00	130.00	115.00	
2	295.00	319.00	650.00	874.00	1,070.00	2	291.00	277.00	255.00	230.00	
3	440.00	476.00	975.00	1,311.00	1,605.00	3	434.00	413.00	380.00	345.00	
4	585.00	633.00	1,300.00	1,748.00	2,140.00	4	577.00	549.00	505.00	460.00	
5	730.00	790.00	1,625.00	2,185.00	2,675.00	5	720.00	685.00	630.00	575.00	
6	875.00	947.00	1,950.00	2,622.00	3,210.00	6	863.00	821.00	755.00	690.00	
7	1,020.00	1,104.00	2,275.00	3,059.00	3,745.00	7	1,006.00	957.00	880.00	805.00	
8	1,165.00	1,261.00	2,600.00	3,496.00	4,280.00	8	1,149.00	1,093.00	1,005.00	920.00	
9	1,310.00	1,418.00	2,925.00	3,933.00	4,815.00	9	1,292.00	1,229.00	1,130.00	1,035.00	
10	1,455.00	1,575.00	3,250.00	4,370.00	5,350.00	10	1,435.00	1,365.00	1,255.00	1,150.00	
11	1,600.00	1,732.00	3,575.00	4,807.00	5,885.00	11	1,578.00	1,501.00	1,380.00	1,265.00	
12	1,745.00	1,889.00	3,900.00	5,244.00	6,420.00	12	1,721.00	1,637.00	1,505.00	1,380.00	
13	1,890.00	2,046.00	4,225.00	5,681.00	6,955.00	13	1,864.00	1,773.00	1,630.00	1,495.00	
14	2,035.00	2,203.00	4,550.00	6,118.00	7,490.00	14	2,007.00	1,909.00	1,755.00	1,610.00	
15	2,180.00	2,360.00	4,875.00	6,555.00	8,025.00	15	2,150.00	2,045.00	1,880.00	1,725.00	
16	2,325.00	2,517.00	5,200.00	6,992.00	8,560.00	16	2,293.00	2,181.00	2,005.00	1,840.00	
17	2,470.00	2,674.00	5,525.00	7,429.00	9,095.00	17	2,436.00	2,317.00	2,130.00	1,955.00	
18	2,615.00	2,831.00	5,850.00	7,866.00	9,630.00	18	2,579.00	2,453.00	2,255.00	2,070.00	
Each Add'l Credit Hour	145.00	157.00	325.00	437.00	535.00	Each Add'l Credit Hour	143.00	136.00	125.00	115.00	

Endnotes:

- (1) For credits 1-5 the Health Service is optional and can be purchased for an additional \$47.
- (2) A \$282 one-time matriculation fee is assessed on all new and transfer students.
- (3) Qualified tuition and fees do not include student health insurance fees for Tax Relief Act reporting.

Endnotes:

- (1) For credits 1-5 the Health Service is optional and can be purchased for an additional \$47.
- (2) A \$282 one-time matriculation fee is assessed on all new and transfer students.
- (3) Qualified tuition and fees do not include student health insurance fees for Tax Relief Act reporting.

Western Oregon University

Summer 2013 Mandatory Fees

Credits	Building		Incidental		Health Service ¹		Student Rec Ctr		Total Fees	
	Undergrad	Graduate	Undergrad	Graduate	Undergrad	Graduate	Undergrad	Graduate	Undergrad	Graduate
1	34.00	34.00	104.00	104.00	0.00	0.00	35.00	35.00	173.00	173.00
2	34.00	34.00	104.00	104.00	0.00	0.00	35.00	35.00	173.00	173.00
3	34.00	34.00	104.00	104.00	0.00	0.00	35.00	35.00	173.00	173.00
4	34.00	34.00	104.00	104.00	0.00	0.00	35.00	35.00	173.00	173.00
5	34.00	34.00	104.00	104.00	0.00	0.00	35.00	35.00	173.00	173.00
6	34.00	34.00	104.00	104.00	49.00	49.00	35.00	35.00	222.00	222.00
7	34.00	34.00	104.00	104.00	49.00	49.00	35.00	35.00	222.00	222.00
8	34.00	34.00	104.00	104.00	49.00	49.00	35.00	35.00	222.00	222.00
9	34.00	34.00	104.00	104.00	49.00	49.00	35.00	35.00	222.00	222.00
10	34.00	34.00	104.00	104.00	49.00	49.00	35.00	35.00	222.00	222.00
11	34.00	34.00	104.00	104.00	49.00	49.00	35.00	35.00	222.00	222.00
12	34.00	34.00	104.00	104.00	49.00	49.00	35.00	35.00	222.00	222.00
13	34.00	34.00	104.00	104.00	49.00	49.00	35.00	35.00	222.00	222.00
14	34.00	34.00	104.00	104.00	49.00	49.00	35.00	35.00	222.00	222.00
15	34.00	34.00	104.00	104.00	49.00	49.00	35.00	35.00	222.00	222.00
16	34.00	34.00	104.00	104.00	49.00	49.00	35.00	35.00	222.00	222.00
17	34.00	34.00	104.00	104.00	49.00	49.00	35.00	35.00	222.00	222.00
18	34.00	34.00	104.00	104.00	49.00	49.00	35.00	35.00	222.00	222.00
Each Add'l Credit										

Endnotes:

(1) For credits 1-5 the Health Service is optional and can be purchased for an additional \$47.

(2) A \$282 one-time matriculation fee is assessed on all new and transfer students.

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

**WESTERN OREGON UNIVERSITY
FY2012-2013 OTHER PERSONNEL EXPENSE (OPE) DETAIL**

Annual OPE amounts are <i>estimated</i> based upon the following:			
Total OPE Unclassified	\$ 14,956	plus	29.55% of wages to \$110,100 then 23.35% of remaining wages
Total OPE Classified	\$ 14,956	plus	29.55% of wages
OPE Unclassified Pay			25.00%
OPE Classified Pay			25.00%
OPE Student Pay			2.00% SAIF & Unemployment
OPE Graduate Assistants			2.00% SAIF & Unemployment
Individual Components of estimated OPE include:			
Health Insurance PEBB			
FY13 PEBB Rates			
July	1,211	Medicare	1.45%
August	1,211	Social Security	6.20%
September	1,211	Unemployment Insurance	1.00%
October	1,211	SAIF	0.67%
November	1,211	Composite retirement rate*	20.23%
December	1,272		
January	1,272	Workmen's Compensation - \$2.43/month/employee	
February	1,272	Employee Relations Board - \$1.50/month/employee	
March	1,272		
April	1,272		
May	1,272		
June	1,272		
Total	\$ 14,956		
		*Composite rate based on participation in the following:	
		PERS T1 & 2	21.88%
		OPSRP	20.38%
		ORP T1 & 2	22.14%
		ORP T3	12.21%
Social Security Max Wage Threshold		\$	110,100

OREGON UNIVERSITY SYSTEM
2011-2013 E&G RAM ALLOCATION

Summary of State Funding Based on OUS Ram				
	<u>2011-2012</u>	<u>2012-2013</u>	<u>\$ Δ</u>	<u>% Δ</u>
Cell Funding				
Undergraduate Funding	\$ 9,202,207	\$ 9,380,213	\$ 178,006	1.93%
Graduate Funding	1,279,079	1,082,963	(196,116)	-15.33%
Total Cell Funding	10,481,286	10,463,176	(18,110)	-0.17%
Incentives for Student Success	222,262	-	(222,262)	-100.00%
2011-12 Settle-up - Enrollment Funding	-	(474,622)	(474,622)	100.00%
Targeted Programs				
Regional Support				
Retrenchment	175,005	182,148	7,143	4.08%
Retention and Graduation	306,258	318,759	12,501	4.08%
Underpinning	306,258	318,759	12,501	4.08%
11-13 Regional Support	-	630,154	630,154	100.00%
Small School Funding				
Regional University Support Adjustment	1,108,773	1,283,557	174,784	15.76%
Regional University Support Adjustment FY12 Settle-up	-	149,888	149,888	0.00%
Regional Access	81,984	85,330	3,346	4.08%
Collaborative OUS Nursing Program	19,019	19,795	776	4.08%
Engineering				
ETIC Allocation	277,230	288,545	11,315	4.08%
Research				
Sponsored Research	110,796	115,319	4,523	4.08%
Faculty Salaries - Research	60,447	62,914	2,467	4.08%
Institutes/Programs				
Campus Public Service Programs	1,301	1,355	54	4.15%
Health Professions Programs(Nursing)	274,124	285,312	11,188	4.08%
Central Services				
System wide Expenses/Programs	181,669	189,084	7,415	4.08%
Other Miscellaneous Funding				
Tuition Buy down	-	-	-	-
Total Targeted Programs	2,902,864	3,930,919	1,028,055	35.42%
Fy11 E&G Appropriations before Allotment Reductions	\$ 13,606,412	\$ 13,919,473	\$ 313,061	2.30%
Less E&G Allotment Reductions				
Interest Earnings	(219,985)	(228,964)	(8,979)	4.08%
Total E&G Appropriations Less Reductions	<u>\$ 13,386,427</u>	<u>\$ 13,690,509</u>	<u>\$ 304,082</u>	<u>2.27%</u>
State SELP Allocation*	\$ 449,000	\$ 283,364	\$ (165,636)	-36.89%
Total State Appropriations	<u>\$ 13,835,427</u>	<u>\$ 13,973,873</u>	<u>\$ 138,446</u>	<u>1.00%</u>

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

Approach to 2011-2013 Budget Allocation

The allocation of the 2011-2013 General Fund budget to the seven campuses, the Statewide Public Services, and the Chancellor's Office was made in accordance with Legislative directives, Board policies, and agreed upon principles and processes as expressed in the following guiding principles:
Guiding Principles:

1. Compliance with the OUS Board's expectations, and progress toward Board's priorities, including;
 - a. Increasing the education level of Oregon's adults;
 - b. Providing high quality education;
 - c. Providing research for an innovative and successful Oregon; and
 - d. Contribution to the civic and economic success of communities throughout Oregon.
2. Compliance with Legislative expectations and representations, including specific directives regarding targeted programs;
3. Focus on access to education and affordability for all qualified students, with incentives to improve retention, increase graduates, and improve student success;
4. Use of the Resource Allocation Model (RAM) to provide a basis for distributing General Fund support among campuses, including modifications to support recommendations made in the 2011-2013 Governor's Balanced Budget to prioritize undergraduate education and graduate programs directly related to state workforce goals such as health care, engineering, and teacher education and to maintain research funding in areas that support economic development
5. Acknowledge campus differences while striving to maintain the financial integrity of all campuses within OUS.
6. In determining the campus allocations, reserve a portion of State General Fund for regional funding to meet campus' financial sustainability requirements as well as achievement of campus-specific Board goals.
7. If final appropriations are sufficient, reserve funds for initiatives to advance student success goals or to recognize specific campus achievements in student success.

1. III. Fundable FTE Student Enrollments

Enrollment driven funding has been calculated by multiplying fundable student FTE (as described below) times cell funding by CIP code (described in section IV). For the 2011-2013 allocations, cell values are adjusted to accommodate full re-normalization so that all projected enrollment growth is funded at 100 percent.

Fundable Student FTE in the Budget Model Include:

- Oregon residents, as defined by the Board's residency policy. This includes students in the regular (fall, winter, spring) and extended terms (fundable continuing education and summer session).
- Ph.D. students
- All Eastern Oregon University students
- Students enrolled under the part-time fee policy (as per Academic Year Fee Book)
- Students enrolled under specific reciprocity agreements
 - Oregon / Northern California community colleges
 - Institutional reciprocity / exchange agreements approved by the Chancellor's Office
 - Oregon / Washington reciprocity—no new agreement has been made since the 1997-1999 biennium; no students are currently enrolled under the old agreement
- Residence classification of armed forces personnel (per OAR 580-010-0035)
- Residence classification of members of federally recognized Oregon tribes (per OAR 580-010-0037)
- Residence classification of non-citizens (per OAR 580-010-0040)
- Staff / qualifying family members / domestic partners in accordance with staff fee policy
- Graduate teaching assistants
- Cooperating supervising teachers
- National Student Exchange students
- Senior Citizens
- WICHE graduate / professional (Law, Pharmacy, Veterinary Medicine) students

Calculation of Annual FTE for Use in the Budget Model

- Credit hours of fundable students as reported at the end of each term (note: FTE calculations are based on techniques used by OUS Institutional Research Services as verified by campuses)
- Course CIP codes (Classification of Instructional Programs) as defined by NCES (National Center for Education Statistics). Annual FTE is determined as follows:
 - Undergraduate = 45 credit hours
 - Master's and professional = 36 credit hours
 - Doctoral = 27 credit hours
- Categorized by level of student
 - Freshman/sophomore and non-admitted undergraduate status equates to lower division undergraduate
 - Junior/senior and post-baccalaureate non-graduate status equates to upper division undergraduate
 - Master's degree students and non-admitted graduates
 - Ph.D. students
 - Separate student counts for Law, Veterinary Medicine, and Pharmacy

IV. Cell Funding for 2012-13 (State General Fund)

CIP Assignment to RAM Cell Values

The RAM uses course CIP codes (Classification of Instructional Programs) as defined by NCES (National Center for Education Statistics) to assign values by discipline. Funding values are identified in 12 “cells”: four levels of instruction by low, medium, and high cost. Each cell represents the average state share of cost for one FTE student. The number of FTE students in each cell drives the projected state revenue needed to fund programs.

Undergraduate Education

(Expected Individual Attainment)

Level I

Liberal Arts; English Language and Literature; Philosophy; Psychology; Mathematics; Social Sciences and History; Conservation and Renewable Resources; Area and Cultural Studies; Foreign Languages and Literature

Level II

Education; Business Management; Biological and Physical Sciences; Computing and Information Sciences; Home Economics; Interdisciplinary Studies; Protective Services; Public Administration; Library Sciences; Communications

Level III

Agricultural Business; Agricultural Sciences; Architecture; Science Technologies; Parks, Recreation, Leisure and Fitness Studies; Health Professions; Engineering and Engineering Technologies; Visual and Performing Arts

Special

Pharmacy

Graduate and Professional Education

(Master’s level ability in preparation for life’s work and advanced studies)

Level I

Liberal Arts and Sciences; Education; Business Management; Library Science, Psychology; Public Administration; Protective Services; Social Sciences and History; Conservation and Renewable Natural Resources; Philosophy; Area, Ethnic and Cultural Studies

Level II

Architecture; Visual and Performing Arts; English Language and Literature; Communications; Foreign Languages and Literature; Interdisciplinary Studies; Parks, Recreation, Leisure and Fitness; Home Economics; Health Professions

Level III

Agricultural Business; Agricultural Sciences; Biological and Physical Sciences; Mathematics; Computer Sciences; Engineering; Engineering-related Technologies; Science Technologies

Special

Pharmacy; Veterinary Medicine; and Law

Advanced Graduate Education

Level I

Area, Ethnic and Cultural Studies; Conservation; Health-related Knowledge and Skills; Foreign

Languages and Literature; Architecture; Engineering-related Technologies; Communications Technologies; Health Professions

Level II

Agricultural Business; Education; Home Economics; English Language and Literature; Biological and Physical Sciences; Mathematics; Parks, Recreation, Leisure and Fitness; Philosophy; Psychology; Public Administration; Social Sciences and History; Visual and Performing Arts

Level III

Computer Sciences; Engineering; Interdisciplinary Studies; Business Management

Special

Pharmacy and Veterinary Medicine

CIP levels	Freshman Sophomore	Junior Senior	Master	PhD
01 Agricultural Business	3	3	3	2
02 Agricultural Sciences	3	3	3	2
03 Conservation	1	1	1	1
04 Architecture	3	3	2	1
05 Area, Ethnic, Cultural Studies	1	1	1	1
09 Communications	2	2	2	2
10 Communications Technologies	2	2	2	1
11 Computer and Information Science	2	2	3	3
13 Education	2	2	1	2
14 Engineering	3	3	3	3
15 Engineering-Related Technology	3	3	3	1
16 Foreign Languages and Literature	1	1	2	1
19 Home Economics	2	2	2	2
22 Law and Legal Studies	4	4	4	4
23 English Language and Literature	1	1	2	2
24 Liberal Arts and Sci., Humanities	1	1	1	1
25 Library Science	2	2	1	1
26 Biological Sciences, Life Science	2	2	3	2
27 Mathematics	1	1	3	2
28 Reserve Officers Training Corps	1	1	1	1
29 Military Technologies	1	1	1	1
30 Multi/Interdisc. Studies	2	2	2	3
31 Parks, Rec., Leisure, Fitness Studies	3	3	2	2
32 Basic Skills	1	1	1	1
38 Philosophy and Religious Studies	1	1	1	2
40 Physical Sciences	2	2	3	2
41 Science Technologies	3	3	3	3
42 Psychology	1	1	1	2
43 Protective Services	2	2	1	2
44 Public Administration and Service	2	2	1	2
45 Social Sciences	1	1	1	2
50 Visual and Performing Arts	3	3	2	2
51 Health Professions, Related Science	3	3	2	1
5120 Pharmacy (broken out of CIP 51)	5	5	5	5
5124 Vet. Med. (broken out of CIP 51)	6	6	6	6
52 Business Mgmt, Admin. Service	2	2	1	3
54 History	1	1	1	2
9999 Unknown	1	1	1	1

Projected 2012-13 Cell Values
CELL VALUE CALCULATION METHODOLOGY
2012-13 CELL VALUE

(Sample below based on level 1 cell value for lower division)

Fiscal Year	Annual Inflation †	Cell Value	Cell Value Discounted	Discount Rate
<i>(due to funding shortfalls)</i>				
1997-98 (Original)	-	\$2,900	-	-
1998-99	3.0%	\$2,987	-	-
1999-00*	1.5%	\$3,155	\$2,789	87.9%
2000-01*	2.0%	\$3,340	\$2,967	87.9%
2001-02*	2.5%	\$3,424	\$2,509	73.3%
2002-03	2.5%	\$3,510	\$2,572	73.3%
2003-04	1.5%	\$3,562	\$2,565	72.0%
2004-05	1.5%	\$3,616	\$2,603	72.0%
2005-06	1.8%	\$3,681	\$2,150	58.4%
2006-07	0.0%	\$3,681	\$2,150	58.4%
2007-08	2.7%	\$3,780	\$2,414	63.9%
2008-09	2.7%	\$3,882	\$2,513	64.7%
2009-2010	2.8%	\$3,992	\$2,167	54.3%
2010-2011	1.5%	\$4,052	\$2,199	54.3%
2011-2012	2.0%	\$4,133	\$1,512	36.6%

*1999-2001 Tuition freeze factor added to undergraduate cell values: \$123 in 1999-2000; \$248 in 2000-2001 and thereafter. Note: in 1999-2001, the tuition freeze factor was added after inflation and discount rates were applied. For 2001-2002 forward, the tuition freeze factor is included prior to the application of inflation and applicable discount rates.
† - Annual inflation rates for the years from 1998-2006 were based on factors from Oregon Dept. of Admin. Services (DAS). CPI was used for 2007-09 at a rate of 2.7% (June 2007 CPI annual increase). FY 2010 uses a 10 year average CPI rate of 2.82%(1999-2008). FY 2011 uses an inflation factor of 1.5%. CPI for 2011-12 used at a rate of 2.0% (June 2011 CPI annual increase).

2012-13 CELL VALUES AT 100%

	Lower Division Undergraduate	Upper Division Undergraduate	Master's Graduate	PhD Graduate
Level 1	\$4,133	\$5,320	\$6,728	\$12,665
Level 2	\$5,188	\$6,640	\$9,103	\$15,172
Level 3	\$7,431	\$10,070	\$13,061	\$19,130
Pharmacy	\$11,257	\$11,257	\$17,151	\$35,621
Law	-	-	\$14,380	\$12,665
Vet Med	-	-	\$50,134	-

2012-13 ESTABLISHED CELL VALUES DISCOUNTED
(ENROLLMENT DRIVEN REVENUE CALCULATION FOR STATE FUNDS)

	Lower Division Undergraduate	Upper Division Undergraduate	Master's Graduate	PhD Graduate
Level 1	\$1,512	\$1,947	\$2,195	\$4,453
Level 1 Priority*			\$2,365	\$4,453
Level 2	\$1,899	\$2,430	\$2,969	\$4,949
Level 2 Priority*			\$3,200	\$5,344
Level 3	\$2,719	\$3,685	\$4,260	\$6,239
Level 3 Priority*			\$4,592	\$6,725
Pharmacy	\$4,119	\$4,119	\$6,030	\$12,523
Law	-	-	\$4,690	\$4,131
Vet Med	-	-	\$17,625	-

* Certain fields of study were recognized as being important to the Oregon economy based on the Gov

Glossary

Credit hour enrollment

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

Education and General funds

The portion of OUS universities' or the Chancellor's Office's budget that is devoted to instructional and support services for students and faculty, including managerial and administrative functions needed to provide the services.

Fund Balance

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

Headcount Enrollment

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

Lottery Funds

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

Nonresident

The fee status category of students who are assessed nonresident tuition.

Other Funds Limited

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

Other Funds Non-Limited

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

Resident

The fee status category of students who are assessed resident tuition

State General Funds

State General Funds are appropriated to OUS biennially by the Legislature. The distribution of these funds to the campuses is developed in compliance with legislative budget notes and board policy. Funds are allocated through the OUS Resource Allocation Model and are split between the two fiscal years of the biennium unless otherwise requested by the campuses.

Student Full-time Equivalent (FTE)

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

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

Tuition and fee rates

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

Non Education and General Other Funds Revenue

Approximately 50 percent of OUS funding comes from restricted sources that are identified for specific purposes or from unrestricted funds including revenues from sales, auxiliary services, and designated operations. The various funding sources are described below:

Designated Operations

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

Service Departments

Includes sales and service revenue (e.g., printing services and other internal service funds).

Auxiliary Enterprises

Includes student incidental and health service fees and all other enterprise revenue from dormitories, food services, student centers, book stores, and parking.

Restricted Funds

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

Student Loan Programs

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