



Western Oregon University Board of Trustees:
Finance & Administration Committee (FAC)
Meeting No. 15 – April 4, 2019
Public Site: Hamersly Library, Room 301-A
10:00 AM – 2:00 PM

AGENDA

- I. CALL-TO MEETING/ ROLL CALL
- II. COMMITTEE CHAIR'S WELCOME / ANNOUNCEMENTS
- III. CONSENT AGENDA
 - 1) Approval January 3, 2019 Meeting Minutes
- IV. DISCUSSION ITEMS:
 - 1) **University Budget Advisory Committee** - *Richard Kavanagh and Cheryl Beaver, Co-Chairs*
 - 2) **University Technology Advisory Committee** – *Michael Ellis, Assistant Director, University Computing Solutions*
 - 3) **Quasi Endowment Update** - *Dr. Ana Karaman, Vice President, Finance & Administration*
- V. ACTION ITEMS:
 - 1) **Tuition & Fees**
Dr. Ana Karaman, Vice President, Finance & Administration
Christeena Whitfield, Controller
Camarie Campfield, Budget Manager
 - a. Tuition & Fee Advisory Committee Recommendation
 - b. [2019-2020 Tuition & Fee Book](#)
 - c. Special Course Fee & General Services Book
 - 2) **Capital Projects**
Camarie Campfield, Budget Manager
Michael Smith, Director, Facilities Services
 - a. Natural Science Building Transfer of Operating Funds
 - b. Information Technology Center Budget Approval
 - 3) **FY2019 Financial Update**
Camarie Campfield, Budget Manager
 - a. FY19 Management Report (as of February 28, 2019)
- VI. APRIL 17, 2019 BOARD MEETING PREPARATION
- VII. UPDATES AND AROUND-THE-TABLE
- VIII. ADJOURNMENT

**Western Oregon University Board of Trustees:
Finance & Administration Committee (FAC)
Meeting No. 14 – January 3, 2019
Public Site: Hamersly Library, Room 301-A
9:00 AM – 1:00 PM
AGENDA**

I. CALL-TO MEETING/ ROLL CALL

The meeting was called to order at 9:06 am.

Committee members present: Gayle Evans, Ana Karaman, Gavin Keulks, Cec Koontz

Others present: Penny Burgess, Camarie Campfield, Reina Daugherty, Kristen Diggs (via teleconference), Michael Ellis, Rex Fuller, Richard Kavanagh, Tom Lofton, Katherine Schmidt, Michael Smith, Barry Weber (via teleconference), Christeena Whitfield

II. COMMITTEE CHAIR'S WELCOME / ANNOUNCEMENTS

Chair Koontz welcomed everyone to the meeting.

III. CONSENT AGENDA

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

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

IV. ACTION ITEMS:

1) [FY18 Audited Financial Statement](#)

*Dr. Ana Karaman, Vice President, Finance & Administration
Christeena Whitfield, Controller*

a. Auditor's Report, Eide Bailly

Barry Weber and Kristen Diggs, Eide Bailly

VP Karaman introduced Weber and Diggs from Eide Bailly. Weber and Diggs provided background information on Eide Bailly and the audit process. The independent auditor's report presented an unmodified opinion, the highest possible finding. There was one deficiency found in internal controls related to financial compliance. The issue is already being addressed.

Keulks made a motion to recommend audited financial statements to the full board for approval. Evans seconded the motion and all were in favor.

2) Investments Update: Addendum to Board Statement on the Investment of Quasi-Funds

Dr. Ana Karaman, Vice President, Finance & Administration

Penny Burgess, Director, Treasury Operations USSE

Tom Lofton, Investment Officer, Oregon State Treasury

VP Karaman introduced Burgess from USSE and Lofton from the State Treasury. Lofton presented an allocation analysis with three different investment portfolios. Now that the investment manager has been selected, an addendum is needed to the board statement on the investment of quasi-funds. Evans made a motion to recommend the addendum to the full board for approval. Keulks seconded and all were in favor.

3) FY2019 Financial Update

Camarie Campfield, Budget Manager

a. Revised FY19 Budget

Whitfield shared that the business office has adjusted the allowance for doubtful accounts, resulting in a FY18 year-end adjustment that resulted in a one-time increase in the fund balance. Whitfield also shared that we are in process of bringing financial statements in house.

Campfield provided details on the adjusted FY19 budget. Decline in enrollment has resulted in lower than expected revenue dollars for the year. The FY19 budget was adjusted to reflect actual summer and fall enrollment numbers. Fee remissions were adjusted based on actual awards to date. The FY19 budget was also adjusted to reflect the amount of state funds the university will be receiving through the HECC allocation model.

Keulks asked a question about the fund balance and Karaman clarified that the 20% fund balance is only reflective of the E&G budget, and if all funds are considered it is only about a 5% cushion.

Keulks made a motion to forward the adjusted budget to the full board for approval. Evans seconded the motion, and all were in favor.

b. [FY19 Management Report \(as of November 30, 2018\)](#)

Management report is well aligned with the revised FY19 budget. Keulks made a motion to recommend the report to the full board for approval. Evans seconded the motion and all were in favor.

V. DISCUSSION ITEMS:

1) FY20 Budget Preparation

Camarie Campfield, Budget Manager

a. University Budget Advisory Committee

Richard Kavanagh and Katherine Schmidt, Co-Chairs

Kavanagh and Schmidt provided an update on UBAC budget proposals. Seventy-six proposals were received from various constituents across campus. The committee is in the process of categorizing and discussing proposals to recommend to the President's cabinet.

b. 2019-2020 Tuition Bands

Dr. Ana Karaman, Vice President, Finance & Administration

Karaman shared that the tuition and fee advisory committee held an open forum in the fall. The committee had their first meeting in December and another meeting will be scheduled for next month (February). The governor's recommended budget has higher education flat funded. An alternate investment budget is being discussed and may provide more funding for the universities (if passed) in order to keep tuition increases below 5%.

2) University Technology Advisory Committee – Michael Ellis

Ellis provided an update progress of the University Technology Advisory Committee. The committee charges key responsibilities and memberships have been established. An initial meeting was held in November, and going forward, there will be monthly meetings. Ellucian Mobile, an app to navigate the WOU portal is currently in development. The committee is also discussing potential learning management system options.

3) Capital Projects Update - Michael Smith, Director, Facilities Services

Rex announced that the master plan was approved by the city of Monmouth. Smith shared updates about ongoing campus projects including renovations to the child development center, the natural sciences building, and the solar panels on RWEC. ITC and OMA are undergoing selection of a general contractor.

VI. UPDATES AND AROUND-THE-TABLE

Koontz asked for feedback on meeting lengths and content.

VII. ADJOURNMENT

Meeting was adjourned at 12:48 pm.

Finance & Administration Committee (FAC), April 4, 2019 Tuition & Fee Advisory Committee Recommendation

The Tuition & Fee Advisory Committee consists of five students, two faculty members, and two administrators. The Committee met three times for discussion and deliberation over fall and winter terms and had a total of four open forum opportunities for students at large. As a culmination of their efforts regarding tuition rates for next year, the committee felt comfortable with an endorsement of an increase to resident undergraduate tuition not to exceed 2.5%.

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee accept the Tuition & Fee Advisory Committee Recommendation letter.

March 27, 2019

To: President Fuller and the WOU Board of Trustees

Subj: Recommendation from the Tuition & Fee Advisory Committee

Throughout the past two terms, the Tuition & Fee Advisory Committee has been a valuable venue for students to provide their input on next year's tuition rate for undergraduate resident students. We have had the opportunity to learn about the financial workings of Western Oregon University. We have gained insight into the rising personnel costs, the transition of state allocation models, the potential tuition rate increases, and the overall effect of these factors on WOU students. We appreciate the efforts of staff members for taking time to develop and discuss financial models explaining the impact of the potential tuition rate increases for the upcoming school year on the institutional and individual student levels, based on Expected Family Contribution.

We understand that because of the rising cost of the Public Employees Retirement System and flat funding for universities included in the Governor's Recommended Budget, there simply isn't enough money to maintain the current service level. We learned that WOU retirement costs are estimated to be approximately 9.5 million dollars next year, an approximately 19% increase. We want to continue to offer a wide range of academic and extracurricular programs to students, without faculty and staff facing pay cuts or layoffs.

In the Tuition & Fee Advisory Committee meetings, we have explored a few alternatives to increasing tuition. One option is to receive increased funding from the State of Oregon. While this appears to be the ideal solution to rising service costs, uncertainty remains on whether or not the legislature will increase financial support to higher education. A second option is to make budget cuts. It is possible that making strategic budget cuts will provide us with the savings necessary to offset rising service costs. WOU's budget managers have already been asked to prepare what 5-10% service and supply budget efficiencies would look like in their divisions, while minimizing the impact on students and their ability to graduate. Also, we discussed opportunities that the current Education and General Fund reserve provide for keeping next year increases minimum.

Our funding from the State of Oregon currently relies heavily on enrollment, but this will shift to graduation rates over the coming years. As a result of this shift, we believe that it is necessary to invest in increasing both enrollment and graduation rates. We hope that the Administration can work to improve enrollment, retention and graduation rates, by continuing to provide valuable advising, academic support programs, and adequate financial aid to income and continuing students.

We believe that focusing on enrollment, retention, and graduation rates will have a positive impact on long-term University funding. First, because the State will grant funds based on enrollment and graduation rates, and second, because an increase in enrollment increases

revenue directly. As far as short-term funding, we understand the necessity of increasing tuition rates. We hope that those increases can remain minimal and be accompanied with strategic investments to improve overall institutional efficiency.

The students of the Tuition & Fee Advisory Committee would like to thank the Finance and Administration Committee of the Board of Trustees and those who contribute to the budget of WOU. We greatly appreciate your commitment to the students of Western Oregon University. We hope that you continue to think of students as you reflect on these financial decisions.

Thank you for the opportunity to make comments regarding tuition rates for 2019-20. As you know, we met and discussed tuition and related issues at the following meetings:

- December 6, 2018
- February 15, 2019
- March 8, 2019

In addition, we sponsored all-student forums with President Fuller and VP Karaman on October 31, 2018 and again on March 15, 16, and 17, 2019. Also, we are developing recommendation for continuous improvement of the TFAC process to increase student engagement.

We appreciated the information and opportunities to comment. While it is not easy to recommend any tuition increase for our colleagues, given this information and involvement, we are prepared to endorse a tuition increase not to exceed 2.5% for undergraduate resident tuition.

Again, we appreciate our involvement in this process and we would be happy to address any questions you may have while this is being discussed at the Finance Committee or full Board meeting.

Finance & Administration Committee (FAC), April 4, 2019 Tuition & Fee Book

The 2019-20 Academic Year and 2020 Summer Session Tuition & Fee Book has been updated with the proposed changes to tuition rates. The tuition and fee tables have been moved from the back of the book to the front in order to provide more clarity to our students. It also contains the following changes:

1. Updates to the course fee policy language to be more specific on permitted purchases, as well as updating to allow for software licenses.
2. Elimination of the additional fees charged on online courses for students who take a mix of face-to-face and online classes.
3. Implementation of a new Salem campus tuition rate to be the same as resident face-to-face tuition rates for undergraduate/graduate as applicable (rather than the online rates being currently charged).
4. Implementation of a differential rate for Master's of Organizational Leadership to be the same as graduate resident face-to-face rate regardless of modality.
5. Authorization of the health service fee to be charged at the first credit of face-to-face classes to be consistent with the campus recreation fee.
6. Approval for undergraduate students to take up to 15 graduate credits at undergraduate cost if they have been admitted to the accelerated graduate program.
7. Increase to matriculation fee of \$15, from \$350 for undergraduate and \$300 for graduate students. This allows for elimination of the \$50 graduation application fee.
8. Elimination of differential rate for Graduate Master of Arts in Interpreting Studies program.

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee approve the Tuition & Fee Book.

Finance & Administration Committee (FAC), April 4, 2019 Special Course Fee & General Services Book

The Special Course Fee & General Services Book is a compilation of fees that may be charged to students. The first section (Special Course Fee) remains substantially unchanged from prior years, with minor updates including deletions and additions of courses with fees. There is a new process put into place this year for implementing course fees which involves filling out a form with justification for the fee and approval by the provost. The second section (General Services) has been simplified and shortened to provide more clarity to our students. Fees for auxiliary services will be maintained by the respective department with approval from the appropriate Vice President.

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee endorse the Special Course Fee & General Services Book for the 2019-20 academic year.

**Western Oregon University
2019-20
Special Course Fees and General Services**

Special Course Fees

Course #	Subject Title	Fee
Art and Art Education		
A 100	Art Topics: Various	25.00
A 100D	Art Topics: Various	25.00
A 115	Beginning Design: 2-D	40.00
A 116	Beginning Design: 3-D	35.00
A 119	Digital Presentation for Artists	40.00
A 120	Digital Art & Design	40.00
A 130	Beginning Drawing	20.00
A 199	Special Studies	20.00
A 204	Art History: Prehistoric- Late Antiquity	10.00
A 205	Art History: Middle Ages- Renaissance	10.00
A 206	Art History: Baroque- Contemporary	10.00
A 220	Intro to Typography	35.00
A 230	Intro to Life Drawing	65.00
A 250	Intro to Ceramics	80.00
A 262	Digital Imaging & Photo 1	85.00
A 270	Intro to Printmaking	100.00
A 280	Intro to Painting	60.00
A 290	Intro to Sculpture	80.00
A 304	History of Modern Art, 1789-1914	10.00
A 305	History of Modern Art, 1914-1965	10.00
A 306	History of Modern Art, 1966-Present	10.00
A 308/308W	History of Graphic Design	15.00
A 314	Intermediate Design (INTL)	50.00
A 315/315W	Intermediate Design: 2-D	35.00
A 316	Intermediate Design: 3-D	35.00
A 316W	Intermediate Design: 3-D	35.00
A 318	Production: Gallery Exhibition	25.00
A 320	Graphic Design: Process and Theory	40.00
A 321	Graphic Design: Form and Communication	40.00
A 322	Graphic Design: Contemporary Issues	40.00
A 323	Interactive Media: Web Structure and Communication	40.00
A 324	Interactive Media: Applied	40.00
A 326	Time-Based Media: Video	70.00
A 327	Time-Based Media: Animation	70.00
A 329	Print Design: Systems and Techniques	40.00
A 330	Intermediate Drawing	55.00
A 331	Intermediate Drawing	55.00
A 350	Intermediate Ceramics	80.00

Special Course Fees

Course #	Subject Title	Fee
A 351	Intermediate Ceramics	80.00
A 352	Intermediate Ceramics	80.00
A 370	Intermediate Printmaking	100.00
A 371	Intermediate Printmaking	100.00
A 372	Intermediate Printmaking	100.00
A 380	Intermediate Painting	60.00
A 381	Intermediate Painting	60.00
A 382	Intermediate Painting	60.00
A 383	Intermediate Illustration	70.00
A 390	Intermediate Sculpture	80.00
A 391	Intermediate Sculpture	80.00
A 392	Intermediate Sculpture	80.00
A 399	Special Studies	20.00
A 404/404C	Art History: Non-Western Art	10.00
A 405/405C	Art History: Women in Art	10.00
A 406/406C/406W	Art History: Special Topics	10.00
A 410	Critique & Seminar	60.00
A 411	Workshop	20.00
A 412	Practicum	20.00
A 413	International Studio Art Study	20.00
A 419	Professional Concerns	50.00
A 421	Print Design: Expressive and Structural Design	40.00
A 422	Print Design: Presentation and Contemporary Issues	40.00
A 425	Interactive Media: Contemporary Issues	20.00
A 429	Portfolio & Professional Preparation	55.00
A 430	Advanced Drawing	55.00
A 445	BFA Thesis Project: Visual Communication Design	60.00
A 450	Advanced Ceramics	80.00
A 451	Advanced Ceramics	80.00
A 452	Advanced Ceramics	80.00
A 455	BFA Thesis Project: Ceramics	80.00
A 462	Digital Images & Photography 2	85.00
A 468	Art & Technology Workshop	85.00
A 470	Advanced Printmaking I	100.00
A 471	Advanced Printmaking II	100.00
A 472	Advanced Printmaking III	100.00
A 475	BFA Thesis Project: Printmaking	100.00
A 480	Advanced Painting	60.00
A 481	Advanced Painting	60.00
A 482	Advanced Painting	60.00
A 483	Advanced Illustration	70.00
A 485	BFA Thesis Project: Painting	60.00
A 490	Advanced Sculpture	80.00

Special Course Fees

Course #	Subject Title	Fee
A 491	Advanced Sculpture	80.00
A 492	Advanced Sculpture	80.00
A 495	BFA Thesis Project: Sculpture	80.00
A 499	Special Individual Studies	20.00
A 603	Thesis or Field of Study	20.00
A 604	Graduate Art History	20.00
A 610	Graduate Seminar	20.00
A 611	Graduate Workshop	20.00
A 615	Graduate Design: Two-Dimensional	30.00
A 616	Graduate Design: Three-Dimensional	35.00
A 620	Graduate Graphic Design	45.00
A 630	Graduate Drawing	20.00
A 635	Graduate Life Drawing	65.00
A 655	Graduate Ceramics	80.00
A 670	Graduate Printmaking	100.00
A 676	Aesthetic Foundations of Visual Arts	20.00
A 677	Contemporary Problems in Visual Art	20.00
A 680	Graduate Painting	55.00
A 690	Graduate Sculpture	80.00
A 699	Special Individual Studies: Graduate	20.00

Charge for any Art course not listed is 20.00

Biology

BI 101L	Lab: General Biology	30.00
BI 101X	Peer Led Instruction	20.00
BI 102L	Lab: General Biology	30.00
BI 102X	Peer Led Instruction	20.00
BI 103L	Lab: General Biology	30.00
BI 103X	Peer Led Instruction	20.00
BI 134L	Lab: Introductory Human Anatomy & Physiology	30.00
BI 135L	Lab: Introductory Human Anatomy & Physiology	30.00
BI 211L	Lab: Principles of Biology	35.00
BI 212L	Lab: Principles of Biology	35.00
BI 213L	Lab: Principles of Biology	35.00
BI 234L	Lab: Human Anatomy and Physiology	35.00
BI 235L	Lab: Human Anatomy and Physiology	35.00
BI 236L	Lab: Human Anatomy and Physiology	35.00
BI 237L	Lab: Microbiology for the Health Sciences	35.00
BI 315L	Lab: Cell Biology	35.00
BI 316	Evolution	35.00
BI 317L	Lab: Vertebrate Natural History	35.00
BI 321L	Lab: Systematic Field Botany	35.00
BI 324L	Lab: Comparative Vertebrate Anatomy	35.00

Special Course Fees

Course #	Subject Title	Fee
BI 330L	Lab: Plant Physiology	35.00
BI 331L	Lab: General Microbiology	35.00
BI 334L	Lab: Advanced Human Anatomy and Physiology	35.00
BI 335L	Lab: Advanced Human Anatomy and Physiology	35.00
BI 336L	Lab: Advanced Human Anatomy and Physiology	35.00
BI 340L	Lab: Plant Nutrition	35.00
BI 357L	Lab: General Ecology	35.00
BI 360L	Lab: Animal Behavior	35.00
BI 361L	Lab: Marine Ecology	35.00
BI 370L	Lab: Environmental Science	35.00
BI 371L	Lab: Structure of Seed Plants	35.00
BI 407	Wildflowers of the Cascades	35.00
BI 407	Wildflowers of the Oregon Coast	35.00
BI 407	Wildflowers of the Willamette Valley	35.00
BI 407	Plant-Based Service-Learning Activities	35.00
BI 407	Poisonous and Edible Plants	35.00
BI 408	Workshop	35.00
BI 424	Human Dissection	35.00
BI 426L	Lab: Genes and Development	35.00
BI 432L	Lab: Immunology	35.00
BI 434L	Lab: Comparative Animal Physiology	35.00
BI 437L	Neurobiology	35.00
BI 451L	Lab: Invertebrate Zoology	35.00
BI 454L/554L	Lab: Plant Ecology	35.00
BI 458L/558L	Lab: Field Biology	35.00
BI 474L	Lab: Biology of Insects	35.00
BI 624	Human Dissection	35.00
 Chemistry		
CH 103L	Lab: Intro Chemistry plus 12.00 goggle fee	45.00
CH 104L	Lab: Intro Chemistry plus 12.00 goggle fee	45.00
CH 105L	Lab: Intro Chemistry plus 12.00 goggle fee	45.00
CH 106L	Lab: Intro Chemistry plus 12.00 goggle fee	45.00
CH 161L	Lab: Fundamentals of Photography for Forensic Science	60.00
CH 221L	Lab: General Chemistry plus 12.00 goggle fee	45.00
CH 222L	Lab: General Chemistry	45.00
CH 223L	Lab: General Chemistry	45.00

Special Course Fees

Course #	Subject Title	Fee
CH 312L	Lab: Quantitative Analysis	45.00
CH 313L	Lab: Instrumental Analysis	45.00
CH 337	Lab: Organic Chemistry I plus 12.00 goggle fee	45.00
CH 338	Lab: Organic Chemistry II	45.00
CH 340	Elementary Physical Chemistry	45.00
CH420L	Forensic Chemistry	65.00
CH 430	Applications of Forensic Science	45.00
CH 431	Applications of Forensic Science	45.00
CH 432	Applications of Forensic Science	45.00
CH 445	Toxicology Lab	65.00
CH 452/552	Biochemistry Lab	65.00
CH 461/461W	Experimental Chemistry	45.00
CH 462/462W	Experimental Chemistry	45.00
CH 463	Experimental Chemistry	45.00
CH 471L	Lab: Chemical Instrumentation	45.00

Breakage will be assessed at replacement cost

Creative Arts

CA 102H	Correlated Study of the Arts	25.00
CA 103H	Correlated Study of the Arts	90.00

Dance

D 101	Exploring Ballet Technique and Performance	10.00
D 102	Exploring Jazz Dance Technique and Performance	10.00
D 103	Exploring Contemporary Technique and Performance	10.00
D 104	Exploring Tap Dance Technique and Performance	10.00
D 170	World Dance: Salsa	10.00
D 170D	World Dance: Salsa	10.00
D 171	World Dance: Hula	10.00
D 171D	World Dance: Hula	10.00
D 172	World Dance: African	10.00
D 172D	World Dance: African	10.00
D 177	Urban & Street Dance	10.00
D 280	Modern Dance 4	10.00
D 281	Modern Dance 5	10.00
D 282	Modern Dance 6	10.00
D 285	Ballet 4	10.00
D 286	Ballet 5	10.00
D 287	Ballet 6	10.00
D 288	Jazz Dance 4	10.00
D 289	Jazz Dance 5	10.00
D 290	Jazz Dance 6	10.00

Special Course Fees

Course #	Subject Title	Fee
D 301	Pointe Technique 1	10.00
D 302	Pointe Technique 2	10.00
D 303	Pointe Technique 3	10.00
D 340	Conditioning for Dancers	15.00
D 380	Modern Dance 7	10.00
D 381	Modern Dance 8	10.00
D 382	Modern Dance 9	10.00
Earth Science		
ES 104L	Lab: Earth System Science	35.00
ES 105L	Lab: Earth System Science	35.00
ES 106L	Lab: Earth System Science	35.00
ES 201L	Lab: Principles of Geology	35.00
ES 202L	Lab: Principles of Geology	35.00
ES 203L	Lab: Principles of Geology	35.00
ES 301	Petrographic Microscopy	35.00
ES 302	Quantitative Methods	35.00
ES 303	Geologic Field Techniques	35.00
ES 321	Structural Geology	35.00
ES 322	Geomorphology and Aerial Photo Interpretation	35.00
ES 340	Principles of Cartography	45.00
ES 341	Geographic Information Systems I	45.00
ES 342	Geographic Information Systems II	45.00
ES 351	Geology for Educators	35.00
ES 354	Volcanoes & Earthquakes	35.00
ES 408/508	Medical Geology (includes \$150 non-refundable deposit)	445.00
ES 431	Paleobiology	35.00
ES 444/544	Remote Sensing	45.00
ES 450	Introduction to Petrology	35.00
ES 454	Volcanology	35.00
ES 458/558	River Environment in Oregon (includes \$150 non-refundable deposit)	445.00
ES 458/558	Mt. St. Helens Field Trip	110.00
ES 460	Energy and Mineral Resources	35.00
ES 473	Environmental Geology	35.00
ES 476	Hydrology	35.00
ES 492	GIS Applications in Earth Science	45.00
ES 531	Paleobiology	35.00
ES 550	Introduction to Petrology	35.00
ES 554	Volcanology	35.00
ES 560	Energy and Mineral Resources	35.00
ES 573	Environmental Geology	35.00

Special Course Fees

Course #	Subject Title	Fee
ES 576	Hydrology	35.00
ES 592	GIS Applications in Earth Science	45.00
Education		
ARE 433	Art Education Elementary	30.00
ED 404	Clinical Experience Seminar I	300.00
ED 407/507	Experiencing the American Civil War as a Citizen Soldier	200.00
ED 407/507	Living History for Educators	250.00
ED 407/507	Integrative Creative Arts in Early Childhood Education	50.00
ED 408	Workshop (per credit hour)	6.00
ED 408	Adventures in Education	235.00
ED 409	Practicum (per credit hour)	8.00
ED 409D	Practicum (per credit hour)	8.00
ED 411	Field Experience I (per credit hour)	16.00
ED 412	Field Experience II (per credit hour)	16.00
ED 421	Technology Integration	5.00
ED 498	Student Teaching (per credit hour)	16.00
ED 609	All Sections (regardless of title) Except Practicum MAT WB below (per credit hour)	16.00
ED 609	Practicum: MAT WB (per credit hour)	25.00
ED 616	Student Teaching: MAT CB (per credit hour)	16.00
ED 616	Student Teaching: MAT WB (per credit hour)	25.00
ED 639	Curriculum and Planning	10.00
ED 656	Professional Seminar I	300.00
ED 697	Student Teaching: MAT WB (per credit hour)	25.00
EXS 243	Outdoor & Adventure Education	235.00
EXS 359	Care & Prevention of Athletic Injuries	18.00
EXS 433	Physical Education in the Elementary School	5.00
EXS 373	Physiology of Exercise	20.00
General Science		
GS 114L	Lab: Essentials of Physical Science	35.00
GS 116L	Lab: Essentials of Physical Science	35.00
GS 201L	Lab: Natural Science: The Search for Order (Honors)	35.00
GS 202L	Lab: Natural Science: The Search for Order (Honors)	35.00
GS 203L	Lab: Natural Science: The Search for Order (Honors)	35.00
GS 313	Lab: Earth Science for Elementary Schools	35.00
GS 313W	Lab: Earth Science for Elementary Schools	35.00
GS 321L	Lab: Musical Acoustics	35.00
GS 325	Science Inquiry and Design for K-8 Teachers	35.00
GS 407/507	Seminar	35.00
GS 408/508	Generating Multimedia Virtual Field Trips	35.00
GS 408/508	Making a Multimedia Production for Use in the	35.00

Special Course Fees

Course #	Subject Title	Fee
	Classroom (materials plus field trip fee)	
Health		
HE 252	First Aid, CPR and Safety	10.00
HE 352	First Aid and CPR Instructor	10.00
Honors		
H 303	Thesis Orientation	35.00
Interpreting Studies		
INT 470/570	Deaf-Blind Interpreting (per credit hour)	10.00
Mathematics		
MTH 211	Foundations of Elementary Mathematics I	3.00
MTH 212	Foundations of Elementary Mathematics II	3.00
MTH 213	Foundations of Elementary Mathematics III	3.00
MTH 392	College Algebra for Elementary and Middle School Teachers	3.00
MTH 393	Probability and Statistics for Elementary and Middle School Teachers	3.00
MTH 394	Geometry for Elementary School Teachers	3.00
MTH 395	Elementary Integrated Mathematics	3.00
MTH 396	Elementary Problem Solving	3.00
MTH 398	Discrete Mathematics for Elementary and Middle School Teachers	3.00
MTH 403/403W	Senior Project I (per credit hour)	6.75
MTH 404/404W	Senior Project II (per credit hour)	6.75
MTH 492	Abstract Algebra for Middle School Teachers	3.00
MTH 494	Geometry for Middle School Teachers	3.00
MTH 495	Calculus Concepts for Middle School Teachers	3.00
Modern Languages		
SPAN 103/203/303/ 319D	STAMP Reading, Writing, Speaking Test for Spanish	20.00
FR 103/203/303	STAMP Reading, Writing, Speaking Test for French	17.75
GL 103/203/303	STAMP Reading, Writing, Speaking Test for German	17.75
Music Education		
MUE 320	Introduction to Orff-Schulwerk	50.00
Music Performance		
MUEN 101/301/501	Concert Choir	12.00
MUEN 102/302/502	Chamber Singers	12.00

Special Course Fees

Course #	Subject Title	Fee
MUEN 111/311/511	Western Oregon Symphony	12.00
MUEN 112/312/512	Wind Ensemble	12.00
MUEN 113/313/513	Early Music Ensemble	12.00
MUEN 141/341/541	Percussion Ensemble	12.00
MUEN 161/361/561	Soulstice Vocal Jazz	12.00
MUEN 162/362/562	Western Hemisphere Orchestra	12.00
MUEN 171/371/571	Jazz Repertoire Combo	12.00
MUEN 172/372/572	Hemisphere Combo	12.00
MUEN 173/373/573	Singer Songwriter Combo	12.00
MUS 120	Music Theory Fundamentals	50.00
MUS 211	Music Theory I	50.00
MUS 212	Music Theory II	50.00
MUS 213	Music Theory III	50.00
MUS 231	Piano Proficiency I	25.00
MUS 232	Piano Proficiency II	25.00
MUS 233	Piano Proficiency III	25.00
MUS 234	Piano Proficiency IV	25.00
MUS 235	Piano Proficiency V	25.00
MUS 236	Piano Proficiency VI	25.00
MUS 241	Drumset Proficiency I	25.00
MUS 242	Drumset Proficiency II	25.00
MUS 243	Drumset Proficiency III	25.00
MUS 250	Concert Attendance	10.00
MUS 260	Digital Music Notation	75.00
MUS 311	Music Theory IV	50.00
MUS 312	Music Theory V	50.00
MUS 313	Music Theory VI	50.00
MUS 314	Aural Skills VII	20.00
MUS 315	Aural Skills VIII	20.00
MUS 316	Aural Skills IX	20.00
MUS 371	Orchestration I	25.00
MUS 372	Orchestration II	25.00
MUS 373	Orchestration III	25.00
MUS 414	Jazz Theory	50.00
MUS 415	Jazz Arranging I	50.00
MUS 416	Jazz Arranging II	50.00
MUS 421	Media Music Production I	75.00
MUS 422	Media Music Production II	75.00
MUS 423	Media Music Production III	75.00
	Practice Room Only (only one fee per term)	60.00
	2 credits of MUP (does not apply to MUP Audio Production 110/210/310/410/610 Off-Campus)	70.00
	3 credits of MUP (does not apply to MUP Audio)	105.00

Special Course Fees

Course #	Subject Title	Fee
	Production 110/210/310/410/610 Off-Campus) 4 credits of MUP (does not apply to MUP Audio Production 110/210/310/410/610 Off-Campus)	140.00
	2 credits of MUP Recording Audio Production 110/210/310/410/610 Off-Campus	225.00
	3 credits of MUP Recording Audio Production 110/210/310/410/610 Off-Campus	310.00
	4 credits of MUP Recording Audio Production 110/210/310/410/610 Off-Campus	400.00

Natural Science

Breakage/Loss will be assessed at replacement cost

Physical Education

PE 131	Individual Health and Fitness	10.00
PE 131L	Lab: Individual Health and Fitness	10.00
PE 133	Bowling	40.00
PE 134	Golf	35.00
PE 162	Fitness Swim	41.00
PE 173	Alpine Skiing and Snowboarding	205.00
PE 175	Nordic Skiing and Snowshoeing	90.00
PE 182	Backpacking	40.00
PE 183	Advanced Backpacking	40.00
PE 199	Outdoor & Adventure Activities	200.00
PE 199	Beginning Scuba Diving	400.00

Physics

PH 201L	Lab: General Physics	35.00
PH 202L	Lab: General Physics	35.00
PH 203L	Lab: General Physics	35.00
PH 211L	Lab: General Physics with Calculus	35.00
PH 212L	Lab: General Physics with Calculus	35.00
PH 213L	Lab: General Physics with Calculus	35.00
PH 311L	Lab: Introduction to Modern Physics	35.00
PH 312L	Lab: Introduction to Modern Physics	35.00

Psychology

PSY 451/551	Biopsychology	20.00
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Rehabilitation Counseling

RC 610	Rehabilitation Counseling Internship (per credit hour)	6.00
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Special Education

Special Course Fees

Course #	Subject Title	Fee
SPED 607	Seminar: LIFE	300.00
SPED 642	Standardized Assessment	25.00
SPED 609	Practicum: Field Experience (per credit hour)	16.00
SPED 610	Internship (per credit hour)	16.00
SPED 622	Reading Remediation	10.00
SPED 623	Behavior Support	10.00
SPED 628	Mathematics Remediation	10.00
SPED 639	Final Supervised Field Experience (per credit hour)	16.00
SPED 690	Intelligence Testing and Reporting	25.00
 Special Education/Deaf Education		
TPD 609	Practicum: Field Experience Deaf and HH (per credit hour)	16.00
TPD 639	Student Teaching Deaf and HH (per credit hour)	16.00
 Social Science		
GEOG 321/321C/ 321D/321W	Field Geography	35.00
GEOG 393	Soils Geography	20.00
 Theater Arts		
TA 244	Technical Theatre: Scenecraft	50.00
TA 246	Technical Theatre: Costuming	20.00
TA 252	Technical Theatre: Make-up	65.00
TA 308	History of Fashion	20.00
TA 315	Music Theatre Studio I	70.00
TA 328	Stage Combat: Broadsword and Shield	60.00
TA 336	Stage Properties	120.00
TA 344	Costume Crafts	100.00
TA 345	Scenic Painting	75.00
TA 346	Scenic Design	45.00
TA 434/534	Advanced Technical Design/Scenecraft	15.00
TA 436/536	Advanced Costume Techniques	25.00
TA 445	Scenic Painting II	60.00

Special Course Fees

Course #	Subject Title	Fee
TA 345	Scenic Painting	75.00
TA 346	Scenic Design	45.00
TA 434/534	Advanced Technical Design/Scenecraft	15.00
TA 436/536	Advanced Costume Techniques	25.00
TA 445	Scenic Painting II	60.00

General Services

	Fee
Admission Fees	
Non-Admit Student Fee (per term)	20.00
High School Dual Enrollment (per academic year)	30.00
American Sign Language Proficiency	
ASL Proficiency Examination	80.00 - 100.00
Business Office Fees	
Emergency Loan	5.00 per 100.00
Service charge per loan	
Returned Check	25.00
If check was used to pay tuition and fees, institution may assess the late registration fee as well.	
Short Term Tuition Deferment	12.00
Service charge per term	
Web Bank Card Convenience Fee	2% of transaction
Stop Payment on Check	20.00
Service charge per check	
Graduate Office Fees	
Non-Admit Student Fee (per term)	20.00
Graduate Thesis Binding (per book)	30.00
Mailing Fees (per book)	5.00
Graduate Certificate Completion	50.00
International Students and Scholars Affairs' Office	
Express Mail Fee (International)	80.00
Shuttle Fee	
From Portland Airport	70.00
From Salem HUT station	30.00
National Student Exchange	
Participant Application Fee (per application)	200.00
SE Program Fee (per term)	55.00
Natural Science & Mathematics Division	
Chemistry Breakage Fee	10.00
Math Placement Test Fee	15.00
ALEKS, math placement suite (good for 1 year, additional year cost per student)	15.00
OHSU Nursing Program	
Student Technology Fee assessed on OHSU nursing courses held on WOU campus (per credit)	12.00
Registrar Services	
Add/Drop per course added or dropped	20.00
Late Registration/Fee Payment	
Beginning close of 5th calendar day after classes begin	100.00

General Services

	Fee
Official Copy-ordered via hand copy paper form (each)	10.00
Official Copy-ordered online (each)	8.00
Same-Day Rush Transcript	30.00
Credit by Examination Fee (per credit hour)	30.00
Directory information to outside agencies (per page)	0.25
This amount is added to the hourly rate of staff responding to request multiplied by the amount of time required to respond	
Enrollment verification surcharge (per request)	3.00
Application for Graduation Fee (undergraduate and graduate) per term applied	50.00
Readmission Fee (undergraduate and graduate)	15.00
Duplicate/Replacement Diploma Fee	40.00
Express Mail Fee (Domestic)	15.00-30.00
Fastest to destination	
Express Mail Fee (International)	60.00
Rush Diploma Printing	75.00
<i>Sculpture Stone Fee</i>	
Re-sale of quarried sculpture stone at 5% above cost which includes shipping. The sales price will vary depending on the type of stone.	Varies

Finance & Administration Committee (FAC), April 4, 2019 Natural Science Building Transfer of Operating Funds

Facilities Services is in the second year of the phased Natural Science renovation project and is gearing up for the work to be done this summer. The project is being funded by three different sources, \$5.94M of Article XI-Q bonds, \$3.5M of Article XI-F bonds, and \$500K from E&G (previously transferred). The XI-F and E&G funding has been exhausted, and the revenue from the Article XI-F bonds is anticipated being received in June. However, Facilities Services has expenditures now (e.g. architects) that are needing to be paid. On February 15, we transferred out \$495K from E&G to float the cash for these expenditures, which will then be reimbursed to E&G when the bond proceeds come in. An additional \$500K is estimated as needed to continue the renovation until the XI-F bond proceeds are received.

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee approve an additional transfer out of E&G of \$500K in support of the Natural Sciences renovation project to be reimbursed to E&G when the Article XI-F bond proceeds are received.

Finance & Administration Committee (FAC), April 4, 2019 Information Technology Center Renovation Budget Approval

Facilities Services is in the process of finalizing the general management construction contract for the Information Technology Center renovation project. The project is being funded by three different sources, \$5M of Article XI-Q bonds, \$500K of Article XI-G bonds, and \$500K University General Fund match. The original 2015 construction cost estimate included a basic level of seismic upgrades to the building. The basic level seismic upgrade provides 50% probability that the structure will stand long enough for people to exit in the event of an earthquake magnitude of 7.0 or less. The current estimate includes seismic upgrades up to the Oregon code, which will provide 100% probability that the structure will stand long enough for people to exit in the event of an earthquake magnitude of 7.0 or less. The differential cost between the basic upgrade and the upgrade up to code is \$2.5M. The current estimate also includes additional soft costs, gallery renovation, interior construction, and construction costs inflationary increases. The total differential between the original 2015 estimate and the current estimate is \$3.967M.

Several sources of funds could be utilized to address the differential cost. These include:

\$1.294M	Capital Repair Q-Bonds
\$2.460M	Non-indirect transfers to Building Use Credits Fund
\$262K	Proceeds from the sale of President's Residence
\$4.016M	Total sources of funds available

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee approve the Information Technology Center Renovation Budget at \$10M and the proposed use of funds to cover the \$4M differential from the original estimate.

WOU Board of Trustees

FINANCE & ADMINISTRATION COMMITTEE ~
April 4, 2019



Western Oregon
UNIVERSITY

ITC Phase III Budget Requirements

Funding needed to meet
Seismic Building Code

Instructional Technology Center



PHASE III - Highlights

1. Seismic Improvement
2. Bathroom Remodel
3. Classroom Remodel
4. Gallery Space Buildout



ITC Seismic Improvement Options

Basic Upgrade vs. Build to Seismic Code

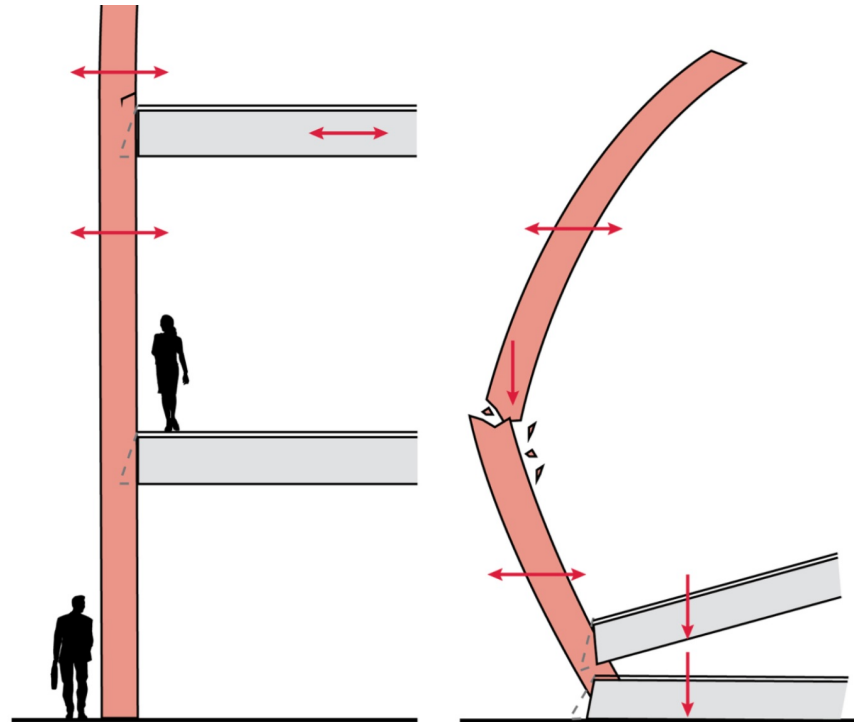


Unreinforced Masonry Building

- Visual of two story URM after 6.3 earthquake in New Zealand.
- Current Oregon Code is to build to survive a 7.0 earthquake.
- Basic upgrade gives a **50% probability** that structure will stand long enough for people to exit.
- Building to code equals a **100% probability** that building still stands and remains useable after a 7.0 earthquake.



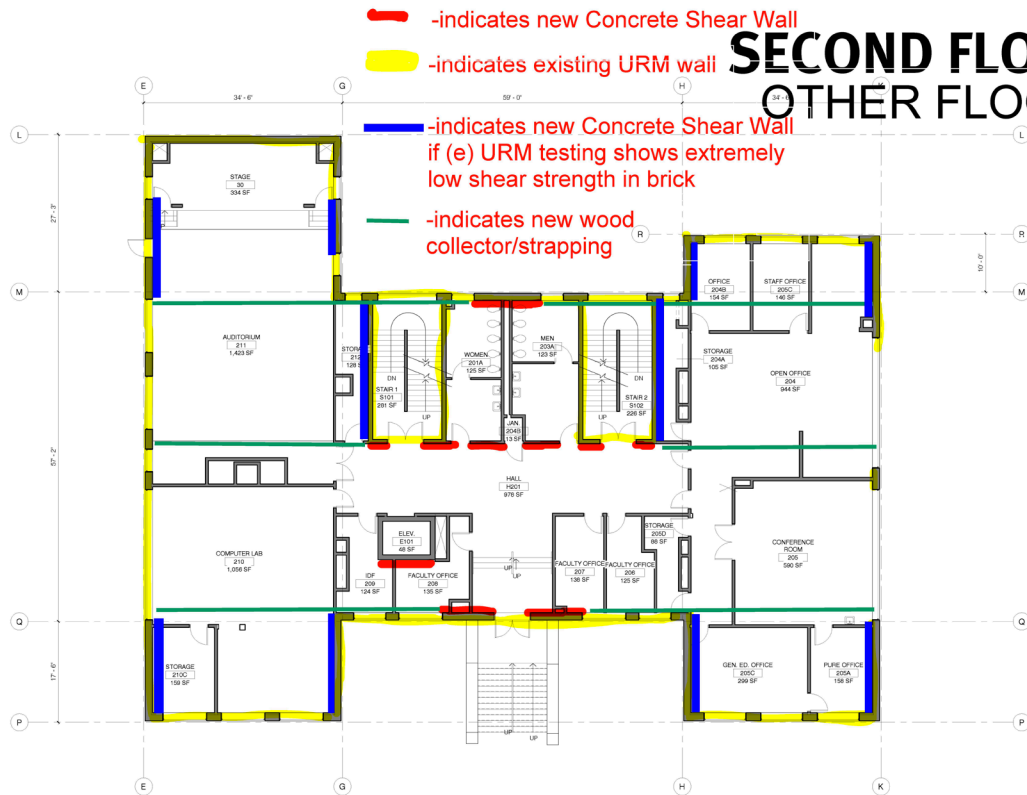
Unreinforced Masonry (URM) Building Collapse



Forces at work.....

- In the event of an earthquake there will be significant “push pull” on the exterior walls to fall out and in and that will cause the floors to pancake. Results in total collapse.
- The structural engineer’s analysis was following “ASCE 41-13 Seismic Evaluation and Retrofit of Existing Buildings which defines 4 distinct target performance levels.”



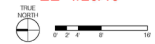


SECOND FLOOR PLAN

OTHER FLOORS SIM

- -indicates new Concrete Shear Wall
- indicates existing URM wall
- -indicates new Concrete Shear Wall
if (e) URM testing shows extremely low shear strength in brick
- -indicates new wood collector/strapping

EE 1/25/19



ITC BUILDING - COST ESTIMATE

SYSTEM CATEGORY	Original Estimate	Cost Difference	Current Estimate	Category	Difference
ADA	\$37,000	\$0	\$37,000	Seismic Full Code	\$2,528,000.00
Foundations	\$12,000	\$0	\$12,000	Interior Construction	\$198,000.00
Substructure	\$0	\$0	\$0		
Seismic Voluntary	\$1,000,000		\$0		
Seismic Full Code		(\$2,528,000)	\$3,528,000	Soft Costs	\$477,325.00
Superstructure	\$0	\$0	\$0	CCI Increase (1.12)	\$720,595.94
Rougn Carpentry	\$70,000	(\$7,325)	\$77,325		
Exterior Closure	\$5,000	\$0	\$5,000		
Roofing	\$0	\$0	\$0		\$3,923,920.94
Demolition	\$93,000	\$0	\$93,000		
Interior Construction	\$540,000	(\$198,000)	\$738,000		
Conveying Systems	\$11,000	\$0	\$11,000		
HVAC	\$550,000	(\$103,000)	\$653,000		
Plumbing	\$300,000	\$0	\$300,000		
Fire Sprinkler	\$100,000	\$0	\$100,000		
Electrical	\$455,000	\$0	\$455,000		
LV Systems	\$349,000	\$0	\$349,000		
<i>Sub Bonds</i>	<i>\$56,000</i>	<i>(\$2,072)</i>	<i>\$58,072</i>		
<i>Site Logistics / Care & Control</i>	<i>\$90,000</i>	<i>(\$26,143)</i>	<i>\$116,143</i>		
<i>Selected Alternates</i>					
SUB-TOTALS	\$3,668,000	(\$2,864,540)	\$6,532,540		
		\$0			
General Conditions	\$475,000	(\$60,000)	\$535,000		
Market Conditions @ 3%	\$0	(\$195,976)	\$195,976		
Estimating Contingency @ 11%	\$326,627	(\$391,952)	\$718,579		
Site Requirements	\$30,000	\$0	\$30,000		
		\$0			
SUB-TOTALS	\$4,469,627	(\$3,542,469)	\$8,012,096		
		\$0			
Performance and Payment Bond @ 0.9%	\$40,227	\$40,011	\$216		
Builders Risk @ 0.5%	\$22,348	\$12,499	\$9,849		
GL Insurance	\$0	\$0	\$0		
CMGC Fee @ 3.15%	\$142,764	(\$108,529)	\$251,293		
		\$0			
TOTAL CONSTRUCTION COSTS	\$4,674,966	(\$3,598,487)	\$8,273,454		
		\$0			
SOFT COSTS		\$0			
Permits & Fees	\$70,000	\$0	\$70,000		
Architectural Fee	\$650,000	(\$85,000)	\$735,000		
Consultants	\$175,000	(\$37,000)	\$212,000		
Commissioning-MHVAC	\$10,000	\$0	\$10,000		
Commissioning-Electrical	\$10,000	\$0	\$10,000		
Telecommunications	\$75,000	(\$10,000)	\$85,000		
Smart Classroom	\$190,000	(\$110,000)	\$300,000		
Asbestos Abatement	\$150,000	(\$130,000)	\$280,000		
Moving Expense	\$24,000	(\$16,000)	\$40,000		
1% for Art	\$36,680	(\$28,645)	\$65,325		
SOFT COSTS TOTAL	\$1,330,000	(\$477,325)	\$1,807,325		
		\$0			
TOTALS	\$6,004,966	(\$4,075,813)	\$10,080,779		



Differences Between Original Estimate vs. Current Estimate

Category	Original Estimate	Current Estimate	Difference
Seismic Improvements	\$1,000,000.00	\$3,500,000.00	\$2,500,000.00
Interior Construction	\$500,000.00	\$737,000.00	\$237,000.00
Soft Costs	\$1,500,000.00	\$1,800,000.00	\$300,000.00
Gallery Buildout	\$0.00	\$210,000.00	\$210,000.00
Construction Cost Inflationary Increase (12%)	\$0.00	\$720,000.00	\$720,000.00
Total	\$3,000,000.00	\$6,967,000.00	\$3,967,000.00



Additional Funding Sources for Current Estimate

WOU ITC RENOVATION PROJECT		
AS OF 2 26 19		
SOURCES OF FUNDS	Amount Available	Dates Relavant
1 Capital Repairs Q Bond 2017 A*	\$599,000.00	Must be spent by 3/3/2020; restricted use
2 Capital Repairs Q Bond 2019 A**	\$695,000.00	Received March 2019; restricted use
3 Non-Indirect Transfers to Building Use Credits Fund	\$2,460,000.00	
4 Proceeds from Sale of the University House	\$262,000.00	
\$4.016M Additional Funds to SPEND on ITC Phase 3***	<u>\$4,016,000.00</u>	
* for chiller upgrade (\$250k) & Low Voltage (\$349k)		
** for roof (\$485k) & gallery (\$210k)		
***in excess of \$6M original budget		



Finance & Administration Committee (FAC), April 4, 2019 Management Report

I. Period 8 Actual to Actual and Percent Variance Education & General Fund:

This report provides eight months of actual revenue and expense activity (as of February 28, 2019) as compared to the same period in prior fiscal year.

Revenues:

Student fees & tuition (net of remissions) are \$907k less than the prior year due to the 4.3% decrease in enrollment for winter term. Government resources & allocations have increased by \$703k from prior year based on actual HECC allocation. Gift, grants, and contracts as well as other revenue are both higher than the prior period primarily due to timing differences.

Expenses:

Personnel expenses include the FY19 portion of a two year retirement window program payment; the second payment will be made in FY20. Personnel expenses also increased from prior year due to the increases in salary rates. Total increase in personnel expenses is \$2.632 million. Services and supplies expenses have also increased by \$667k from prior period.

Net Revenues less Expenses:

Net revenues less expenses have decreased by \$3.020 million.

FY19 Projected Year-End for Education and General Fund:

The projected year-end methodology is a combination of actual revenues and expenses for the first eight months of operations and projections for the remaining four months of FY19. Projections for periods nine through twelve are based on the actual FY18 realization/burn rates for period nine, which are applied to FY19 revenues and expenses.

Revenues:

Total revenues are projected to be \$70.773 million, in line with the FY19 adjusted budget. Early projections for spring enrollment look soft, but are not reflected in these projected revenues. The next management report as of Period 10 will include assessed tuition for spring term and be a better estimate of revenues for the fiscal year.

Expenses:

Total expenses are projected to be \$1.258 million under the FY19 adjusted budget due to projected salary and benefit savings from regular position turnover.

Net Revenues less Expenses and Fund Balance:

Net revenues less expenses is projected to be a loss of \$878k versus the FY19 adjusted budget loss of \$1.428 million. Projected year end fund balance is \$14.760 million, or 20.86% of projected revenues.

Transfer Schedule:

A projected transfer schedule is attached to provide details for the projected transfers in and out.

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee accept the FY19 Projected Year-End Report and the overall Management Report as of February 28, 2019.

Western Oregon University
P8 YTD Actual to Actual Variance Education & General Fund
(Unaudited, non-GAAP, for management purposes only)
(in thousands)

As of February 28, 2019
For the Fiscal Year Ended June 30, 2019

	P8 YTD FY18 Actuals	P8 YTD FY19 Actuals	Variance	Note
Revenues				
Student Fees & Tuition (net of remissions)	28,918	28,011	(907)	Lower enrollment
Government Resources & Allocations	20,555	21,258	703	HECC higher allocation
Gift Grants and Contracts	224	495	271	Timing differences
Other Revenue	2,224	2,558	334	Timing differences
Total Revenues	51,921	52,322	401	
Expenses				
Personnel	34,537	37,169	2,632	Retirement window payment and rate increases
Service & Supplies	3,640	4,306	667	
Capital Expense	93	216	123	
Total Expenses	38,271	41,692	3,421	
Net Revenues less Expenses	13,650	10,630	(3,020)	

Western Oregon University
P8 Percent Actual Variance Analysis Education & General Fund
(Unaudited, non-GAAP, for management purposes only)
(in thousands)

As of February 28, 2019
For the Fiscal Year Ended June 30, 2019

	P8 FY18 Realization/ Burn Rate %	P8 FY19 % of Adjusted 2019 Budget	Variance
Revenues			
Student Fees & Tuition (net of remissions)	69.20%	68.28%	-0.93%
Government Resources & Allocations	83.88%	83.86%	-0.01%
Gift Grants and Contracts	38.42%	84.71%	46.29%
Other Revenue	60.83%	65.73%	4.90%
Total Revenues	<u>73.61%</u>	<u>73.85%</u>	<u>0.24%</u>
Expenses			
Personnel	62.56%	59.89%	-2.67%
Service & Supplies	53.96%	54.46%	0.50%
Capital Expense	35.36%	106.77%	71.41%
Total Expenses	<u>61.51%</u>	<u>59.40%</u>	<u>-2.10%</u>

Western Oregon University
FY19 Projected Year-End
(Unaudited, non-GAAP, for management purposes only)
(in thousands)

As of February 28, 2019
For the Fiscal Year Ended June 30, 2019

	FY18 Year-End Actuals	FY19 Year-End Projected	FY19 Adjusted Budget	Variance FY19 Projected Year-End to Adjusted Budget	Note
Education & General Fund					
Student Fees & Tuition (net of remissions)	41,788	40,477	41,027	(549)	
Government Resources & Allocations	24,506	25,348	25,348	-	Projection is based on amount provided by HECC.
Gift Grants and Contracts	582	742	584	158	Projected using periodical method rather than realization rate.
Other Revenue	3,657	4,206	3,892	314	
Total Revenues	70,533	70,773	70,851	(78)	
Personnel	55,209	58,911	60,652	1,741	Adjusted for retirement window program payment made on July 1, 2018. Projected savings due to regular labor savings.
Service & Supplies	6,746	7,981	7,907	(74)	
Capital Expense	264	612	203	(409)	Purchase of Netapp Disk Shelf to enhance LMS performance.
Total Expenses	62,219	67,504	68,762	1,258	
Interfund Transfers In	(2,985)	-	-	-	Projection is based on transfer schedule.
Interfund Transfers Out	6,984	4,147	3,516	(630)	Projection is based on transfer schedule.
Total Expenses and Transfers	66,218	71,651	72,279	628	
Net Revenues less Expenses	4,315	(878)	(1,428)	550	
Additions/Deductions to Fund Balance	-	-			
Fund Balance at the Beginning of the Year	11,323	15,638			
Fund Balance at the End of the Year	15,638	14,760			Includes \$1M invested in the quasi-endowment.
Fund Balance as a Percentage of Revenues	22.17%	20.86%			
Auxiliary Enterprises Funds					
Enrollment Fees	7,293	7,113	7,021	92	
Sales and Services	14,760	14,065	14,969	(904)	
Other Revenue	1,879	1,855	1,570	285	
Total Revenues	23,933	23,033	23,560	(526)	
Personnel	11,071	11,464	11,556	92	
Service & Supplies & Capital Expense	12,871	13,218	13,860	641	
Total Expenses	23,942	24,682	25,416	733	
Interfund Transfers In	(11,547)	(3,397)	(10,686)	(7,289)	Projection is based on transfer schedule.
Interfund Transfers Out	8,516	609	8,494	7,884	Projection is based on transfer schedule.
Total Expenses and Transfers	20,911	21,895	23,224	1,329	
Net Revenues less Expenses	3,022	1,138	336	802	
Additions/Deductions to Fund Balance	(2,619)	(2,485)			
Fund Balance at the Beginning of the Year	12,448	12,851			
Fund Balance at the End of the Year	12,851	11,505			
Fund Balance as a Percentage of Revenues	53.70%	49.95%			

Western Oregon University
FY19 Projected Year-End
(Unaudited, non-GAAP, for management purposes only)
(in thousands)

As of February 28, 2019
For the Fiscal Year Ended June 30, 2019

	FY18 Year-End Actuals	FY19 Year-End Projected	FY19 Adjusted Budget	Variance FY19 Projected Year-End to Adjusted Budget	Note
Designated Operations, Service Departments, Clearing Funds					
Enrollment Fees	105	103	102	2	
Sales and Services	416	275	352	(76)	
Other Revenue	2,406	2,434	2,359	75	
Total Revenues	2,927	2,813	2,812	1	
Personnel	1,222	1,210	1,253	43	
Service & Supplies & Capital Expense	1,497	1,113	1,502	389	
Total Expenses	2,718	2,323	2,755	432	
Interfund Transfers In	(274)	(199)	(219)	(21)	Projection is based on transfer schedule.
Interfund Transfers Out	2	0	1	1	Projection is based on transfer schedule.
Total Expenses and Transfers	2,447	2,124	2,536	412	
Net Revenues less Expenses	480	688	276	412	
Additions/Deductions to Fund Balance	(408)	(373)			
Fund Balance at the Beginning of the Year	2,893	2,965			
Fund Balance at the End of the Year	2,965	3,281			
Fund Balance as a Percentage of Revenues	101.32%	116.66%			

Western Oregon University
Transfers Schedule - Projected

As of February 28, 2019
For the Fiscal Year Ended June 30, 2019

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

	E&G		Auxiliary		Des Ops - Serv Dept.	Plant fund				Total	
Transfers In E&G						(g)					
						495,000				495,000	
Transfers Out E&G			(a)	(b)	(c)	(d)	(e)	(f)	(h)	(i)	
			3,107,158	87,863	150,000	57,825	117,175	495,000	31,802	100,000	4,146,823
Transfers In AUX	(a)	(b)				(j)					
	3,107,158	87,863				201,876				3,396,897	
Transfers Out AUX					(k)	(l)	(m)				
					48,920	50,737	509,790				609,447
Transfers In DO, SD	(c)			(k)							
	150,000			48,920						198,920	
Transfers Out DO, SD											-

Type	Description
(a) Budgeted	Athletic operations support
(b) Budgeted	Conference Services program staff support
(c) Budgeted	Child Development Center support
(d) Actual	Transfer out of funds to Small-Scale Energy Loan Program debt service fund for payment
(e) Budgeted	Remaining budgeted transfer out of funds to Small-Scale Energy Loan Program debt service fund for payment
(f) Actual	Temporary transfer for Natural Science remodel until XI-F bonds are issued in June
(g) Budgeted	Reimbursement to E&G from XI-F bond proceeds
(h) Actual	Transfer out of funds to support Office of Disability Services remodel
(i) Actual	Transfer out of additional funds to support Child Development Center remodel
(j) Actual	Transfer in from building & equipment replacement reserves for Housing and the Werner University Center
(k) Budgeted	Vending income sponsored scholarships
(l) Actual	Transfer out of Housing to equipment replacement reserve
(m) Budgeted	Fund building & equipment replacement reserves for Housing, Dining, Parking, Health & Wellness Center, and the Werner University Center