

PORTLAND STATE UNIVERSITY

DRAFT - EXPENDITURE TYPES ANALYSIS

FY2009-10
ACTUAL EXPENDITURES

EXPENDITURE TYPE	DESCRIPTION	APPROVAL - CONTROL POINT	COMMENTS / QUESTIONS	E & G		Non E & G		Gifts, Grants, Contracts		Total Operating Expend.		Other Fund Types	
				\$ in Millions	% of total	\$ in Millions	% of total	\$ in Millions	% of total	\$ in Millions	% of total	\$ in Millions	% of total
INSTRUCTION All activities related to instruction including faculty compensation; staff support; grad assist. support; S&S for academic departments; & that portion of non sponsored research undertaken by faculty.													
Regular Instruction	Instructional activities during the regular academic year for credit and non credit programs and courses including the direct instruction costs, department chair stipends, supplies and services for academic departments.	Deans / Provost	Is instructional program organized for best pedagogical efficiency, ie., size of classes, delivery methods (including asynchronous), use of grad assistants. Is faculty/student ratio appropriate? Is tenure/non-tenured faculty balance appropriate? Are faculty salaries & benefits at appropriate levels? All policy issues for expenditures.	\$ 105	43.7%	\$ 0.7	0.8%	\$ 0.46	0.8%	\$ 106.1	27.5%		
Sponsored Instruction	Instructional activities for credit and non credit courses and programs which are associated with gifts, grants & contracts.	Deans / Provost	Issues include: Do these programs fully pay for their costs including space and other administrative support services?	\$ 0.07	0.03%	\$ -	-	\$ 4.9	8.1%	\$ 5.0	1.3%		
Summer Session	Instructional activities for summer session for credit and non credit courses and programs.	Extended Studies	Issues include: Should summer session be a part of regular session? Currently summer session is a self support program and it uses 70% of its revenue, with 30% returning to the University. Is there opportunity for schools to offer more courses during summer session that would alleviate demand for required courses?	\$ 7.1	3.0%	\$ -	-	\$ -	-	\$ 7.1	1.8%		
Continuing Education / Self Support Courses	Activities to provide credit and non-credit courses to groups outside the institution. Activities managed separately by an extension division or academic unit.	Deans / Provost	Issues include: Are these self support courses & programs fully self supporting? Are self support programs detracting from regular academic programs? What is relationship of students in these programs to regular degree programs? What should it be?	\$ 17.4	7.3%	\$ 3.9	4.7%	\$ -	-	\$ 21.4	5.5%		
RESEARCH Sponsored or organized research centers, institutes, and projects funded by external funding sources such as federal, state, local and private sources.													
Institutes & Research Centers	Institutes & Research centers, for example: RRI (Regional Rsch Instit), CUS (Center Urban Studies), IOA (Instit. Aging), UTC (Univ Trans Ctr), MMR (Mat'l Mfg Research)	Office of Sponsored Research / Deans	Issues include: Is central research infrastructure sufficient to foster additional growth of organized research institutes and centers and overall plan for growth of research grants and contracts?	\$ 2.0	0.8%	\$ -	-	\$ -	-	\$ 2.0	0.5%		
Sponsored Research Projects	Sponsored research both on campus and off campus.	Office of Sponsored Research / Deans	Issues include: Is central research infrastructure sufficient to foster additional growth for growth of grants and contracts?	\$ 3.4	1.4%	\$ 0.1	0.1%	\$ 49.5	81.3%	\$ 53.0	13.7%		
PUBLIC SERVICE Activities to provide service to outside community usually through targeted appropriations. Does not include expenses related to "engagement" activities by faculty in course of instruction or research or volunteer.													
Public Svc Ops & Community Services	Non-instructional services primarily beneficial to groups outside the institution.	Deans / Directors	Programs of public service in the University budget are a handful of specially funded programs. The University has a much broader definition of public service or community engagement in its general mission, but this is not budgeted separately from instruction & research (or general faculty and administrator) activities. So the budget does not reflect the expenditure levels that may actually be public service related.	\$ 3.2	1.3%	\$ 3.1	3.6%	\$ 2.8	4.6%	\$ 9.1	2.4%		

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ACADEMIC SUPPORT													
Activities such libraries, deans' offices, central personnel for curricular, accreditation, and faculty personnel management													
Academic & Other Admin Support	Admin. Support and management direction for instruction, research and public service. Includes Dean's office, CAE (Center for Acad. Excellence), Science Support Center, etc.	Dept Chairs/Deans	Issues include: Does this budget provide for adequate base of support for deans' offices, library material support? Are units sufficiently staffed to foster program development, quality control and provide administrative including financial management?	\$ 19.1	8.0%	\$ -	-	\$ 0.2	0.3%	\$ 19.3	5.0%		
Library	Collection, cataloguing, storage and distribution of published materials. The materials support academic programs throughout institution and public use.	University Librarian/Provost	Issues include: Does the PSU library adequately meet the standards for materials support for the instruction, research and public service programs? Are there sufficient staff and hours of service for the library operation?	\$ 9.6	4.0%	\$ -	-	\$ 0.1	0.2%	\$ 9.7	2.5%		
General Administrative Support for Extended Studies	General clientele driven continuing education and career advancement self support programs (credit and non-credit) including asynchronous learning.	Dir ExStudies/Provost	Issues include: Does Distance Learning asynchronous strategic plan adequately address PSU goals?	\$ 0.45	0.2%	\$ 0.2	0.2%	\$ -	-	\$ 0.6	0.2%		
General Administrative Support for Summer Session		Dir ExStudies/Provost	Issues include: Should summer session be a part of regular session. Currently summer session is a self support program and it uses 70% of its revenue, with 30% returning to the University.	\$ 0.9	0.4%	\$ -	-	\$ -	-	\$ 0.9	0.2%		
General Administrative Support for Sponsored Projects	Office of Sponsored Research executive and support staff	VP Research		\$ 1.4	0.6%	\$ -	-	\$ 0.8	1.3%	\$ 2.2	0.6%		
STUDENT SERVICES													
Activities such as admissions, registrar, financial aid, counseling & student leadership. (Student clubs & recreational activities including athletics in Auxiliary Services)													
General Administrative Support for Student Services		OSA Vice Provost	Issues include: Is student services staff sufficient to meet student success and retention goals of the the university?	\$ 3.5	1.5%	\$ -	-	\$ 0.3	0.5%	\$ 3.8	1.0%		
Admissions, Registrar, Counseling, Advising for students	General university enrollment management function	OSA Vice Provost	Issues include: Is there sufficient staff to recruit, retain and graduate growing student enrollments?	\$ 3.8	1.6%	\$ -	-	\$ -	-	\$ 3.8	1.0%		
Financial Aid Services	General university financial aid function	Director/ VP FADM	Issues include: Is there sufficient staff to counsel students on financial aid and to meet the requirements of the federal government and state with regard to financial aid regulations/programs?	\$ 1.6	0.6%	\$ 0.9	1.0%	\$ -	-	\$ 2.4	0.6%		
Other Student Services	Orientation, New Student advising, Disability Resource Center, IEP Study Abroad	OSA Vice Provost	Issues include: Are these student services sufficiently funded to meet university goals for enrollment growth and student success?	\$ 3.8	1.6%	\$ -	-	\$ 0.2	0.3%	\$ 4.0	1.0%		

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INSTITUTIONAL SUPPORT & MANAGEMENT General university administration including President/VP offices; human resources; diversity mgt; information technology; legal counsel; business office/accounting; contracts & purchasing; campus public safety.													
Institutional Support	Executive Staff, Central Administration, Office of Info Technology, Business Office, Legal Counsel, Human Resources	President/ VPs and Unit Directors	Is the Executive Team of the University adequately staffed to meet the demands of the University? Is the information technology office adequately staffed to meet the demands for growing use of technology including asynchronous learning, research computing and requirements for administrative computing/business integration? Is the Human Resources office adequately staffed to meet the personnel demands for salary and benefit management for a growing university?	\$ 25.7	10.7%	\$ 0.3	0.3%	\$ 1.6	2.7%	\$ 27.6	7.2%		
Sponsored Projects Admin	Research Accounting, Industry/Innovation Alliance	AVP Controller/ VP FADM	Issues include: Is research accounting office sufficiently staffed to meet growing demands of the research agenda?	\$ 1.1	0.5%	\$ -	-	\$ -	-	\$ 1.1	0.3%		
OPERATION & MAINTENANCE OF PLANT General administration of plant operations; utilities; architects & engineers; maintenance of buildings & grounds as well as utility infrastructure.													
Physical Plant Admin	General Operations and custodial contract services	Dir/AVP/VP FADM	Issues include: Are facilities operations and contracted custodial services able to meet standards for maintaining space and avoid build up of deferred maintenance in campus infrastructure?	\$ 4.4	1.8%	\$ -	-	\$ -	-	\$ 4.4	1.1%		
Utilities	Utilities expense Energy Loans principal & interest pymts	FAP / VP FADM		\$ 6.6	2.7%	\$ -	-	\$ -	-	\$ 6.6	1.7%		
Physical Plant Maintenance	Grounds, Facility Maintenance	FAP / VP FADM	Ditto above	\$ 3.2	1.3%	\$ -	-	\$ -	-	\$ 3.2	0.8%		
Plant Rentals	Academic rentals		Issues include: Should the university move towards more space ownership in lieu of rentals and leases? To what extent are rentals temporary?	\$ 10.4	4.3%	\$ -	-	\$ -	-	\$ 10.4	2.7%		
Plant Leases	Building leases		Ditto above	\$ 1.9	0.8%	\$ -	-	\$ -	-	\$ 1.9	0.5%		
Plant Remodels	Remodels	FAP / VP FADM	Remodels vary depending on demand from units.	\$ 2.8	1.2%	\$ -	-	\$ -	-	\$ 2.8	0.7%		

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AUXILIARY SERVICES Includes self supporting services such as housing, parking & transportation; student clubs, recreation, intercollegiate athletics (partially self supporting); student health services, etc.													
Housing & Food Svcs	10 Housing Buildings totaling 919,000 square feet with 1,387 units providing over 2,000 beds	Housing & Transp. Svcs	University goal is to build housing capacity to 25% of student fee.	\$ -	-	\$ 17.2	20.3%	\$ -	-	\$ 17.2	4.5%		
Student Centers & Activities	Incidental fee funded Smith Center and all student fee funded activities (except Athletics)	OSA Dean of Students/ OSA Vice Provost		\$ -	-	\$ 12.3	14.6%	\$ 0.01	0.02%	\$ 12.3	3.2%		
Athletics	NCAA program, 11 sports	Athletic Director / President		\$ 1.9	0.8%	\$ 4.6	5.4%	\$ -	-	\$ 6.5	1.7%		
Health Services	Student fee funded Health Center for all students	SHAC / OSA Vice Provost		\$ -	-	\$ 11.7	13.8%	\$ -	-	\$ 11.7	3.0%		
Parking	16 surface lots, structures and underground parking providing over 3,900 parking spaces of all types	Housing & Transp. Svcs		\$ -	-	\$ 7.0	8.3%	\$ -	-	\$ 7.0	1.8%		
Other Auxiliary	Includes mixed-use buildings (academic use/outside entities) Management, Administration and Maintenance, Campus Conferencing, Peter Stott Center, University Market, Urban Building Retail, Library Copy Service etc. also includes Student Rec Fee Clearing Fund	Housing & Transp. Svcs	Does not include Depreciation	\$ -	-	\$ 8.6	10.2%	\$ -	-	\$ 8.6	2.2%		
Auxiliary Building Debt Service	Includes Housing, Health Services, Parking, and Other Auxiliary XI-F Debt.	Housing & Transp. Svcs		\$ -	-	\$ 9.7	11.4%	\$ -	-	\$ 9.7	2.5%		

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CAPITAL OUTLAY PROJECTS													
Major Capital Outlay Projects are determined by a process of evaluation in the Facilities/Planning Unit and by the VP FADM working with deans, VPs and President, and approval by OUS/State.	Capital Projects (construction & improvements)- Major Capital Outlay Projects- Lincoln Hall; Sciences Technology Center; Campus Utility Loop	VP FADM/President		\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 84.9	81%
FIDUCIARY MANAGEMENT SERVICES													
Service Departments (FAP, Telecom etc.)	Several departments charge for services including the telecom and facilities units. Other departments purchase services.	Units/AVP Controller/VPFADM	Issues include: FAP reliance on charges to other units; very slim central staff funded by general funds	\$ 0.01	0.004%	\$ 4.6	5.4%	\$ -	-	\$ 4.6	1.2%	\$ -	-
Campus wide Debt Service: Including Article XIF(1) bonds and COPs	Many capital projects are funded in whole or part by Article XIF(1) bonds which requires debt service by the campus. This is compared to other bonding sources such as G bonds or lottery bonds which are State obligations. Additionally, the campus has used COPs to renew technology and some research equipment.	AVP Controller/VP FADM	University plans its use of debt based on overall capacity of institution to meet debt service requirements. Several space needs of the institution have been provided for through use of Article XI F(1) debt to pay for space. New projects looking to this approach are Life Sciences Building and Oregon Sustainability Center (and possibly the City Tower purchase).	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 13.4	13%
Agency Fund Mgmt	partial expense is Tri-Met FlexPass; other misc. (licenses, med insurance (non-employee), Study Abroad (student trusts)	AVP Controller/VP FADM		\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 6.0	6%
Total Actual Expenditures by Fund Type				\$ 240.0	100%	\$ 84.7	100%	\$ 61.0	100%	\$ 385.7	100.0%	\$ 104.3	100%