

PORTLAND STATE UNIVERSITY

Updated: July 22, 2010

REVENUE TYPES ANALYSIS

REVENUE TYPES	RESTRICTED/UNRESTRICTED (as defined in Accounting Stds)	PRIMARY USES	APPROVAL AUTHORITY	CURRENT GOVERNANCE POLICIES (FORMAL/INFORMAL)	OVERHEAD CHARGES	PART OF UNIVERSITY E & G BUDGET	PART OF UNIVERSITY CENTRAL RESOURCE BASE	INCENTIVES/DISINCENTIVES (First Level Analysis)	Percentage of E & G Revenue Budget	Percentage of Overall Revenue Budget
Base Tuition (net of fee remissions)	Unrestricted	Core Mission:Instruction And Support	OUS Board Approves; Legislature Often Caps;Campus Proposes Levels To OUS	Governed By OUS Policy In General; Campus Policies In Day To Day Mgt	Not Applied	Yes	Yes	University prefers these funds as they are for basic instruction/support and can be allocated broadly to instructional programs and support	47.3%	28.2%
State General Funds - Enrollment Funding Portion (include Fed. Stimulus \$)	Unrestricted (Some Excepts:No Cop Capital Debt)	Core Mission:Instruction, Research, Public Service	Legislature Approps;OUS Allocates;Campus Allocates	Governed By State Laws; OUS Policy;Campus Policies In Day To Day Mgt	Not Applied	Yes	Yes	University prefers these funds as they are for general use and can be allocated where university needs	24.2%	14.4%
Self Support Ram \$\$ For Credit Courses	Unrestricted	Core Mission:Instruction, Research, Public Service	Legislature Approps;OUS Allocates;Campus Allocates	Governed By State Laws; OUS Policy;Campus Policies In Day To Day Mgt	Not Applied	Yes	Yes	University has been liberal in allowing creation given RAM \$\$ which are generated.	included in state general fund above	included in state general fund above
Summer Session Revenues	Unrestricted	Summer Session (70%) & Univ (30%)	Delegated To Campus To Ext Stud	Governed By Unvers Policy	Not Applied	Yes	Yes, To 30% Level	Year End settle up / down provision incentivizes SS to generate revenue; disincentives might include that ss conducted outside regular academic units	5.4%	3.2%
Contract & Grants' Indirect Overhead Revenues	Unrestricted	Support For PSU Research And Research Support Services (4% To Chancellor's Office)	Rates Are Set By Controlling Federal Agency; Or Other Agencies' Rates; Campus Accepts Or Waives	Governed By Fed Admin Policies Or Other Agencies' Policies;And By Campus Policy	N/A	Yes	Limited Small Amounts To Central Budget	Funds are managed by VP GS/research. Incentive for provost; academic units who receive indirect funds. Limited incentive for univ since no formula to central budget.	3.0%	2.0%
Interest Income & Miscellaneous						Yes	To Limited Extent	Various departments make charges for certain services and these are controlled at department level. Interest income comes to central budget and university has incentive to see increase. However state treasurer manages cash.	1.5%	1.0%
Self Support Tuition For Credit Courses	Unrestricted	Department Program Support	Department Sets Tuition Charges	Governed By Unvers Policy	Applied: Current 16% On Expds.	Yes	No	Strong incentive for depts to create self support programs given that tuition, other than overhead charge, remains with department. Disincentive to grow fees to pay overhead increases.	9.1%	5.4%
Resource Fees (Program And Tech)	Unrestricted	Departmental Program Support	All PSU Resource Fees Now Rolled Into Tuition; Allocated To Depart Support	Governed By Unvers Policy	Not Applied	Yes	No	As resource fees will no longer be authorized by OUS board, no future incentive .any such program needs must be rolled into tuition request	3.3%	2.0%
State General Funds - Targeted portion (Specific Programs)	Restricted	Specific Legislative Programs And Purposes	Legislature Approps; OUS Approves; Pass Thru To Programs At Campus	Governed By State Laws;Line Item Appropriations	Not Applied	Yes	No	Indiv faculty or others seek these line items to secure program funding, sometimes w/o university initial approval. Creates a political support base & competes with university general needs	2.9%	1.7%
Course & Laboratory Fees	Restricted	Course & Lab Support	Departs Set In Campus Fee Setting Admin Hearing Process	Governed By University Policy	Not Applied	Yes	No	Strong incentive to depts to create as enhanced funds for courses/labs	2.7%	1.6%
Differential Tuition	Unrestricted	Department Program Support	Departments Recommend;University Recommends To OUS; OUS Approves	Governed By OUS Gen Policy & By Unvers Policy	Not Applied	Yes	No	Strong incentive for depts to create differential tuition as tuition stays with depts; no overhead charge	0.6%	0.3%
<b>Total E &amp; G Percentage of Revenues</b>									<b>100.0%</b>	<b>60.1%</b>

\*\*Note: Percentages are based on FY09-10 budgeted revenues, actual percentages may vary

PORTLAND STATE UNIVERSITY

Updated: July 22, 2010

REVENUE TYPES ANALYSIS

REVENUE TYPES	RESTRICTED/UNRESTRICTED (as defined in Accounting Stds)	PRIMARY USES	APPROVAL AUTHORITY	CURRENT GOVERNANCE POLICIES (FORMAL/INFORMAL)	OVERHEAD CHARGES	PART OF UNIVERSITY E & G BUDGET	PART OF UNIVERSITY CENTRAL RESOURCE BASE	INCENTIVES/DISINCENTIVES (First Level Analysis)	Percentage of E & G Revenue Budget	Percentage of Overall Revenue Budget
State Lottery Fund	Restricted	Specific Legislative Programs And Purposes	Legislature Approps; OUS Approves; Pass Thru To Programs At Campus	Governed By State Laws;Line Item Appropriations	Not Applied	No	No	88% funding for support of Athletic programs, 12% for graduate financial aid as specified by OUS	N/A	0.2%
Research Contracts & Grants	Restricted	Direct Research Support	Individual Agencies & Orgs Set Levels of Support for Individual Program	Govern by Contract Or Grant Agency's Rules & Policies; Also by OUS/Campus Policies	Applied: Current Federal Rate: 46% Other Rates Vary	No	No	Incentive for academic unit is to produce research; but financial advantage may not be clear university may have disincentive as indirects do not cover all costs	N/A	approx 15%
Special Recreation Fee	Restricted	Student Recreation Center	Rate Set By Student Vote to Build & Operate Student Rec center	Campus Recommend;OUS Approved;Campus Manages Debt	Not Applied (by OUS Approval For Debt)	No	No	N/A	N/A	1.0%
Donor Funds	Restricted (Unless Specifically Unrestricted By Donor)	As Defined By Donor Agreement	Campus, President, And Donor	Governed By Donor Agreement	Not Applied (But New Gift Fee Will Be Applied)	No	No	Incentive to all programs and university to raise donor funds for broad set of purposes	N/A	minimal
Other Miscellaneous Income						No	No		N/A	0.9%
Self Support Tuition and Fees for Non-Credit Courses & Misc Academic Activities	Unrestricted	Department Program Support	Department Sets Tuition Charges		Applied: Current 16% On Expds	No	No, Dept Retains Tuition Revenues	Strong incentive for depts to create self support programs given that tuition, other than overhead charge, remains with department. Disincentive to grow fees to pay overhead increases.	N/A	1.8%
Mandatory Fees For Specified Services	Restricted	Student Health Student Activities (SFC Fee) Student Building Fee	Rates Are Recommend By Campus; OUS Board Approves W/ Except Of Building Fee Which Is Set By Law	Governed By OUS Policy (And State Law On Bldg Fee)	Applied: Current Is Various (Does Not Include Building Fee)	No	No, Except Overhead Revenues	Fees are for services and overhead which is paid to central university assists with gen budget support. Incentive for university. Disincentive for program to grow fees for overhead charges which may affect service demand	N/A	7.0%
Auxiliary Services Fees	Restricted	Housing, Dining, Parking Transport	Rates Recommend By Campus;OUS Board Approves		Applied: Current 16% On Expds	No	No, Except Overhead Revenues	Fees are for services and overhead which is paid to central university assists with gen budget support incentive for university	N/A	11.2%
Athletics						No			N/A	0.7%
<b>Total Non E &amp; G Percentage of Revenues</b>									N/A	39.9%

\*\*Note: Percentages are based on FY09-10 budgeted revenues, actual percentages may vary