RESOLUTION CONCERNING UNIVERSITY FY16-17 OPERATING BUDGET

Recommended by the Finance and Administration Committee
June 8, 2016

Approved by the Board
June 16, 2016

BACKGROUND

A. PSU’s All Funds Budget includes revenues and expenses in five fund types:
   1. Education and General (E&G) - PSU’s core operations. E&G includes funds from tuition, state appropriations (general fund), and fees.
   2. Designated Operations - Fees charged for external activities, non-credit programs, workshops, community service programs, conferences and related activities.
   3. Service Departments - Departments that provide a service internal to the university, which includes telecommunications, copying/plotter services, and the Survey Research Lab.
   4. Auxiliary Enterprises - University services that generally do not receive state support, including Housing, Student Activities, Athletics, Health Services, and Parking.
   5. Restricted Funds – Funds that can only be used for a designated purpose, such as gifts, grants, contracts, and student financial aid.

B. The guiding principles for fiscal year 2016-17 budget planning were to develop a balanced budget with a positive operating margin of $5 million for E&G funds, modest tuition increases with a corresponding increase to remissions, and identifying cost savings that do not impact students and the University’s core mission.

C. Fiscal year 2016-17 represents the third year of budget development under Performance Based Budgeting. Revenue and expenditure budgets were developed in three phases.

D. First, a base budget was developed assuming flat enrollment and a consistent student mix (resident/non-resident), additional revenue generated by the tuition increase authorized by the Board in March, and the level of state appropriation to public universities proposed by the Higher Education Coordinating Commission (HECC) per the Student Success and Completion Model (SSCM). Base expenditure budgets were set at a level matching this anticipated level of overall base funds. Each division was assigned a base budget of adjusted 2015-16 budget plus 3%. It is expected that each division will pay for all increased costs, both known and unknown, including salary increases (bargained or otherwise), benefit cost increases, and all other inflationary costs.

E. Second, the Integrated Planning of Enrollment and Budget (IPEB) process forecasted flat enrollment from FY2015-16’s lower than budgeted performance. This process included the schools, colleges and administration and resulted in a settle-down for the FY2016-17 Academic Affairs budget.
F. Third, a strategic investment pool of $1.75 million was created and all of this amount has been committed by the President’s executive committee. Over the 2015-17 biennium the University designated a total of $7.42 million for critical and strategic initiatives.

**RESOLUTION**

*Now, therefore, be it Resolved by the Board of Trustees, that the University All Funds Budget for the 2016-17 fiscal year be approved as follows:*

1. The charts below summarizes the All Funds Budget for the University. Additional details are included in Appendix I:

<table>
<thead>
<tr>
<th></th>
<th>Total University Fiscal Year 2016-17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Dollars in 000's</strong></td>
<td>Designated Operations</td>
</tr>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
</tr>
<tr>
<td>Gross Tuition and Student Fees</td>
<td>235,508</td>
</tr>
<tr>
<td>Tuition Remissions</td>
<td>(19,896)</td>
</tr>
<tr>
<td>Government Resources &amp; Allocations</td>
<td>88,797</td>
</tr>
<tr>
<td>Gift Grants and Contracts</td>
<td>12,366</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>4,869</td>
</tr>
<tr>
<td>Sales and Services Revenue</td>
<td>1,375</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>2,180</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>328</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$325,526</td>
</tr>
</tbody>
</table>

| **Expense**     |                              |                        |                          |                    |                  |
| Salaries & Wages | 173,209 | 3,566 | 1,495 | 19,022 | 29,037 | 226,329 |
| OPE (fringes) | 82,796 | 1,405 | 633 | 8,749 | 11,967 | 105,550 |
| Service & Supplies (net of transfers) | 70,701 | 3,754 | 810 | 57,336 | 89,943 | 222,545 |
| Internal Administrative Overhead | (6,180) | 1,447 | - | 4,733 | - |
| Depreciation | - | 308 | 9,180 | - | 9,488 |
| **Total Expense** | $320,526 | $10,172 | $3,246 | $99,020 | $130,948 | $563,912 |

| Held for Reserves | $5,000 | $5,000 |

| **Net**         | $0 | $423 | $840 | (5,188) | 0 | (3,925) |
## Fiscal Year 2016-17 Expenditure Budget

<table>
<thead>
<tr>
<th>Dollars in 000's</th>
<th>E&amp;G</th>
<th>Designated Operations</th>
<th>Service Departments</th>
<th>Auxiliary Enterprises</th>
<th>Restricted Funds</th>
<th>Total All Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Affairs</td>
<td>$210,444</td>
<td>$9,375</td>
<td>$226</td>
<td>$2,172</td>
<td>$58,115</td>
<td>$280,332</td>
</tr>
<tr>
<td>Office of the President</td>
<td>7,755</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>8,186</td>
</tr>
<tr>
<td>PSU Foundation</td>
<td>6,714</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6,714</td>
</tr>
<tr>
<td>Enrollment Management &amp; Student Affairs</td>
<td>10,876</td>
<td>187</td>
<td>-</td>
<td>49,030</td>
<td>1,295</td>
<td>61,388</td>
</tr>
<tr>
<td>Research and Strategic Partnerships</td>
<td>8,152</td>
<td>610</td>
<td>1,288</td>
<td>884</td>
<td>11,805</td>
<td>22,738</td>
</tr>
<tr>
<td>Finance and Administration</td>
<td>48,915</td>
<td>-</td>
<td>2,523</td>
<td>27,236</td>
<td>10</td>
<td>78,684</td>
</tr>
<tr>
<td>Athletics</td>
<td>2,257</td>
<td>-</td>
<td>4,558</td>
<td>-</td>
<td>575</td>
<td>7,390</td>
</tr>
<tr>
<td>General University</td>
<td>25,412</td>
<td>-</td>
<td>(791)</td>
<td>15,141</td>
<td>58,717</td>
<td>98,480</td>
</tr>
<tr>
<td><strong>Total Expenditure Budget</strong></td>
<td>$320,526</td>
<td>$10,172</td>
<td>$3,246</td>
<td>$99,020</td>
<td>$130,948</td>
<td>$563,912</td>
</tr>
</tbody>
</table>

| Held for Reserves                    | $5,000 |                              |                      |                     |                  | $5,000 |

| Total with Held for Reserves Amount  | $325,526 | $10,172 | $3,246 | $99,020 | $130,948 | $568,912 |

2. Some of the amounts in this resolution may change in the final adopted budget for fiscal year 2016-17, based on changed needs or circumstances. The President is authorized to make adjustments to the budget presented here as long as those amounts do not materially change the overall budget.

**APPROVED BY THE BOARD OF TRUSTEES**  
**JUNE 16, 2016**

[Signature]

Secretary to the Board
Appendix I – Operating Budget Supplemental Information

Finance and Administration Committee

June 8, 2016
Portland State University
Summary of Operating Budget
Fiscal Year 2016-17

Dollars in 000’s

### Education and General (E&G) - Portland State University (Recurring Only)

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Dollars</td>
<td>Percent</td>
<td>Dollars</td>
<td>Percent</td>
</tr>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Tuition and Fees</td>
<td>$205,314</td>
<td>$212,422</td>
<td>$215,612</td>
<td>$3,190 2%</td>
</tr>
<tr>
<td>Government Resources &amp; Allocations</td>
<td>67,994</td>
<td>77,578</td>
<td>88,797</td>
<td>11,219 14%</td>
</tr>
<tr>
<td>Gifts Grants and Contracts</td>
<td>10,626</td>
<td>11,326</td>
<td>12,366</td>
<td>1,040 9%</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>2,782</td>
<td>2,180</td>
<td>2,180</td>
<td>- 0%</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>5,167</td>
<td>5,252</td>
<td>4,869</td>
<td>(383) -7%</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>1,861</td>
<td>1,626</td>
<td>1,703</td>
<td>77 5%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$293,743</strong></td>
<td><strong>$310,383</strong></td>
<td><strong>$325,526</strong></td>
<td><strong>$15,143 5%</strong></td>
</tr>
<tr>
<td>Expense</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>149,441</td>
<td>161,118</td>
<td>173,209</td>
<td>12,091 8%</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>69,825</td>
<td>80,046</td>
<td>82,796</td>
<td>2,751 3%</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>58,304</td>
<td>63,610</td>
<td>64,521</td>
<td>911 1%</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td><strong>$277,570</strong></td>
<td><strong>$304,773</strong></td>
<td><strong>$320,526</strong></td>
<td><strong>$15,753 5%</strong></td>
</tr>
<tr>
<td>Net (held for reserves/initiatives)</td>
<td><strong>$16,173</strong></td>
<td><strong>$5,610</strong></td>
<td><strong>$5,000</strong></td>
<td><strong>(610)</strong></td>
</tr>
</tbody>
</table>

### Education and General - Revenues

- **Student Tuition and Fees** (23% of total)
- **Government Resources & Allocations** (70% of total)
- **Gifts Grants and Contracts** (68% of total)
- **Investment/Debt/Debt Service** (66% of total)
- **Other Revenue** (27% of total)

### Education and General - Expenses

- **Salaries & Wages** (54% of total)
- **OPE (fringes)** (53% of total)
- **Service & Supplies (net of transfers)** (54% of total)

Appendix I
Portland State University
Summary of Operating Budget
Fiscal Year 2016-17
Dollars in 000's

Designated Operations - Portland State University

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales and Services</td>
<td>$4,376</td>
<td>$3,954</td>
<td>$4,252</td>
<td>$298</td>
</tr>
<tr>
<td>Student Fees</td>
<td>$2,863</td>
<td>$2,703</td>
<td>$2,798</td>
<td>$96</td>
</tr>
<tr>
<td>Gifts Grants and Contracts</td>
<td>$2,882</td>
<td>$2,614</td>
<td>$3,040</td>
<td>$425</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>$558</td>
<td>$225</td>
<td>$457</td>
<td>$232</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>$104</td>
<td>$3</td>
<td>$18</td>
<td>$15</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>$113</td>
<td>-</td>
<td>$30</td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$10,896</td>
<td>$9,499</td>
<td>$10,595</td>
<td>$1,096</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>$3,782</td>
<td>$3,433</td>
<td>$3,566</td>
<td>$133</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>$1,340</td>
<td>$1,430</td>
<td>$1,405</td>
<td>$(25)</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>$5,087</td>
<td>$4,830</td>
<td>$5,201</td>
<td>$371</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$10,208</td>
<td>$9,693</td>
<td>$10,172</td>
<td>$479</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$688</td>
<td>$(194)</td>
<td>$423</td>
<td>$618</td>
</tr>
</tbody>
</table>

Designated Operations - Revenues

- **Revenue**
  - Sales and Services: 29%
  - Student Fees: 28%
  - Gifts Grants and Contracts: 26%
  - Investment/Debt/Debt Service: 28%
  - Internal Sales: 29%
  - Other Revenue: 1%

Designated Operations - Expenses

- **Expense**
  - Service & Supplies (net of transfers): 51%
  - OPE (fringes): 50%
  - Salaries & Wages: 50%

Appendix I
### Service Centers - Portland State University

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Internal Sales</td>
<td>$2,661</td>
<td>$2,761</td>
<td>$2,971</td>
<td>$211</td>
</tr>
<tr>
<td>Sales and Services</td>
<td>$1,054</td>
<td>$1,152</td>
<td>$1,115</td>
<td>(37)</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$3,715</td>
<td>$3,912</td>
<td>$4,086</td>
<td>$174</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>$1,066</td>
<td>$1,336</td>
<td>$1,495</td>
<td>$159</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>$421</td>
<td>$564</td>
<td>$633</td>
<td>$69</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>$2,119</td>
<td>$2,258</td>
<td>$1,118</td>
<td>(1,140)</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$3,606</td>
<td>$4,158</td>
<td>$3,246</td>
<td>(912)</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$109</td>
<td>(246)</td>
<td>$840</td>
<td>$1,086</td>
</tr>
</tbody>
</table>

**Service Centers - Revenues**

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Sales</td>
<td>72%</td>
<td>71%</td>
<td>73%</td>
</tr>
<tr>
<td>Sales and Services</td>
<td>28%</td>
<td>29%</td>
<td>27%</td>
</tr>
</tbody>
</table>

**Service Centers - Expenses**

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>58%</td>
<td>54%</td>
<td>34%</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>30%</td>
<td>32%</td>
<td>46%</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>12%</td>
<td>14%</td>
<td>20%</td>
</tr>
</tbody>
</table>
## Auxiliary Enterprises - Portland State University

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Fees</td>
<td>$41,582</td>
<td>$47,550</td>
<td>$40,847</td>
<td>$(6,703) (-14%)</td>
</tr>
<tr>
<td>Sales and Services</td>
<td>43,506</td>
<td>41,913</td>
<td>44,786</td>
<td>2,873 (7%)</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>6,737</td>
<td>7,075</td>
<td>6,015</td>
<td>$(1,060) (-15%)</td>
</tr>
<tr>
<td>Government Resources &amp; Allocations</td>
<td>973</td>
<td>973</td>
<td>1,002</td>
<td>29 (3%)</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>188</td>
<td>150</td>
<td>150</td>
<td>0 (0%)</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>4,495</td>
<td>2,300</td>
<td>1,032</td>
<td>$(1,268) (-55%)</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$97,481</td>
<td>$99,960</td>
<td>$93,832</td>
<td>$(6,128) (-6%)</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>18,267</td>
<td>18,569</td>
<td>19,022</td>
<td>453 (2%)</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>8,092</td>
<td>9,003</td>
<td>8,749</td>
<td>$(254) (-3%)</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>78,214</td>
<td>80,173</td>
<td>71,250</td>
<td>$(8,924) (-11%)</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$104,573</td>
<td>$107,745</td>
<td>$99,020</td>
<td>$(8,725) (-8%)</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$(7,092)</td>
<td>$(7,785)</td>
<td>$(5,188)</td>
<td>$2,597 (4%)</td>
</tr>
</tbody>
</table>

### Auxiliary Enterprises - Revenues

<table>
<thead>
<tr>
<th>Revenues</th>
<th>FY15</th>
<th>FY16</th>
<th>FY17</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Fees</td>
<td>43%</td>
<td>42%</td>
<td>48%</td>
<td>4%</td>
</tr>
<tr>
<td>Sales and Services</td>
<td>45%</td>
<td>48%</td>
<td>44%</td>
<td>2%</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>7%</td>
<td>1%</td>
<td>6%</td>
<td>1%</td>
</tr>
<tr>
<td>Government Resources &amp; Allocations</td>
<td>7%</td>
<td>1%</td>
<td>6%</td>
<td>1%</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>4%</td>
<td>2%</td>
<td>1%</td>
<td>1%</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>1%</td>
<td>1%</td>
<td>6%</td>
<td>1%</td>
</tr>
</tbody>
</table>

### Auxiliary Enterprises - Expenses

<table>
<thead>
<tr>
<th>Expenses</th>
<th>FY15</th>
<th>FY16</th>
<th>FY17</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>75%</td>
<td>75%</td>
<td>72%</td>
<td>3%</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>8%</td>
<td>8%</td>
<td>9%</td>
<td>1%</td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>17%</td>
<td>17%</td>
<td>19%</td>
<td>2%</td>
</tr>
</tbody>
</table>
### Restricted Funds - Portland State University

#### Revenue

<table>
<thead>
<tr>
<th>Source</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gifts Grants and Contracts</td>
<td>$127,356</td>
<td>$120,789</td>
<td>$130,731</td>
<td>$9,942</td>
</tr>
<tr>
<td>Government Resources &amp; Allocations</td>
<td>710</td>
<td>-</td>
<td>137</td>
<td>137</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>105</td>
<td>80</td>
<td>80</td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$128,171</strong></td>
<td><strong>$120,789</strong></td>
<td><strong>$130,948</strong></td>
<td><strong>$10,159</strong></td>
</tr>
</tbody>
</table>

#### Expense

<table>
<thead>
<tr>
<th>Source</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>28,140</td>
<td>14,223</td>
<td>29,037</td>
<td>14,814</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>11,577</td>
<td>6,842</td>
<td>11,967</td>
<td>5,125</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>88,084</td>
<td>99,724</td>
<td>89,943</td>
<td>(9,781)</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td><strong>$127,801</strong></td>
<td><strong>$120,789</strong></td>
<td><strong>$130,948</strong></td>
<td><strong>$10,159</strong></td>
</tr>
</tbody>
</table>

#### Net

<table>
<thead>
<tr>
<th>Source</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net</strong></td>
<td><strong>$370</strong></td>
<td>-</td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
</tr>
</tbody>
</table>

### Restricted Funds - Revenues

- **FY15 Actual**: $128,171
- **FY16 Budget**: $120,789
- **FY17 Budget**: $130,948

### Restricted Funds - Expenses

- **FY15 Actual**: $127,801
- **FY16 Budget**: $120,789
- **FY17 Budget**: $130,948

Appendix I
### Education and General (E&G) - Academic Affairs (Recurring Only)

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Dollars</td>
<td>Percent</td>
<td>Dollars</td>
<td>Percent</td>
</tr>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund Allocation</td>
<td>$176,216</td>
<td>$189,283</td>
<td>$197,358</td>
<td>4%</td>
</tr>
<tr>
<td>Student Fees</td>
<td>$7,730</td>
<td>$7,796</td>
<td>$8,686</td>
<td>11%</td>
</tr>
<tr>
<td>Gifts Grants and Contracts</td>
<td>3,115</td>
<td>3,233</td>
<td>3,605</td>
<td>11%</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>674</td>
<td>816</td>
<td>795</td>
<td>(3%)</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$187,740</td>
<td>$201,127</td>
<td>$210,444</td>
<td>5%</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>111,848</td>
<td>122,836</td>
<td>131,816</td>
<td>7%</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>51,450</td>
<td>60,730</td>
<td>62,380</td>
<td>3%</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>16,545</td>
<td>17,560</td>
<td>16,248</td>
<td>(7%)</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$179,843</td>
<td>$201,127</td>
<td>$210,444</td>
<td>5%</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$7,897</td>
<td>-</td>
<td>$9,317</td>
<td>5%</td>
</tr>
</tbody>
</table>

**Appendix I**
### Designated Operations - Academic Affairs

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Dollars</td>
<td>Percent</td>
<td>Dollars</td>
<td>Percent</td>
</tr>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales and Services</td>
<td>$3,880</td>
<td>$3,669</td>
<td>$3,666</td>
<td>(3) 0%</td>
</tr>
<tr>
<td>Student Fees</td>
<td>2,843</td>
<td>2,682</td>
<td>2,755</td>
<td>74 3%</td>
</tr>
<tr>
<td>Gifts Grants and Contracts</td>
<td>2,882</td>
<td>2,614</td>
<td>3,040</td>
<td>425 16%</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>294</td>
<td>13</td>
<td>244</td>
<td>231 1849%</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>94</td>
<td>3</td>
<td>18</td>
<td>15 448%</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>98</td>
<td>-</td>
<td>30</td>
<td>30</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$10,090</td>
<td>$8,981</td>
<td>$9,753</td>
<td>773 9%</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>3,645</td>
<td>3,364</td>
<td>3,525</td>
<td>161 5%</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>1,269</td>
<td>1,392</td>
<td>1,377</td>
<td>(16) -1%</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>4,596</td>
<td>4,426</td>
<td>4,473</td>
<td>48 1%</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$9,510</td>
<td>$9,182</td>
<td>$9,375</td>
<td>193 2%</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$580</td>
<td>(201)</td>
<td>$378</td>
<td>579</td>
</tr>
</tbody>
</table>

#### Diagrams

**Designated Operations - Revenues**
- FY15 Actual: 29% Sales and Services, 38% Other Revenue, 1% Internal Sales, 13% Investments/Debt/Debt Service, 49% Student Fees, 3% Gifts Grants and Contracts
- FY16 Budget: 29% Sales and Services, 40% Other Revenue, 3% Internal Sales, 15% Investments/Debt/Debt Service, 48% Student Fees, 37% Gifts Grants and Contracts
- FY17 Budget: 31% Sales and Services, 38% Other Revenue, 1% Internal Sales, 15% Investments/Debt/Debt Service, 47% Student Fees, 38% Gifts Grants and Contracts

**Designated Operations - Expenses**
- FY15 Actual: 38% Salaries & Wages, 13% Service & Supplies, 49% OPE (fringes)
- FY16 Budget: 37% Salaries & Wages, 15% Service & Supplies, 48% OPE (fringes)
- FY17 Budget: 38% Salaries & Wages, 15% Service & Supplies, 47% OPE (fringes)
### Service Centers - Academic Affairs

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Internal Sales</td>
<td>$147</td>
<td>$170</td>
<td>$215</td>
<td>$45 26%</td>
</tr>
<tr>
<td>Sales and Services</td>
<td>$95</td>
<td>$8</td>
<td>$22</td>
<td>$15 192%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$242</td>
<td>$178</td>
<td>$237</td>
<td>$60 33%</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>$8</td>
<td>$10</td>
<td>$10</td>
<td>- 0%</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>$4</td>
<td>$2</td>
<td>$2</td>
<td>$0 (0) -11%</td>
</tr>
<tr>
<td>Service &amp; Supplies</td>
<td>$181</td>
<td>$180</td>
<td>$214</td>
<td>$35 19%</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$193</td>
<td>$192</td>
<td>$226</td>
<td>$34 18%</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$49</td>
<td>$(14)</td>
<td>$11</td>
<td>$25</td>
</tr>
</tbody>
</table>

### Service Centers - Revenues

- **FY15 Actual**: $39% Internal Sales, 61% Sales and Services
- **FY16 Budget**: 4% Internal Sales, 96% Sales and Services
- **FY17 Budget**: 9% Internal Sales, 91% Sales and Services

### Service Centers - Expenses

- **FY15 Actual**: 94% Salaries & Wages, 2% OPE (fringes), .4% Service & Supplies (net of transfers)
- **FY16 Budget**: 94% Salaries & Wages, 1% OPE (fringes), 5% Service & Supplies (net of transfers)
- **FY17 Budget**: 95% Salaries & Wages, 1% OPE (fringes), 4% Service & Supplies (net of transfers)
### Auxiliary Enterprises - Academic Affairs

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Fees</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td></td>
</tr>
<tr>
<td>Sales and Services</td>
<td>1,624</td>
<td>1,639</td>
<td>1,705</td>
<td>66</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Government Resources &amp; Allocations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Other Revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$ 1,624</td>
<td>$ 1,639</td>
<td>$ 1,705</td>
<td>66</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>1,814</td>
<td>1,776</td>
<td>1,817</td>
<td>41</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>957</td>
<td>988</td>
<td>980</td>
<td>(8)</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$ 2,771</td>
<td>$ 2,764</td>
<td>$ 2,797</td>
<td>32</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$ (1,147)</td>
<td>$ (1,126)</td>
<td>$ (1,092)</td>
<td>34</td>
</tr>
</tbody>
</table>
## Portland State University

**Summary of Operating Budget**

**Fiscal Year 2016-17**

**Dollars in 000's**

### Education and General (E&G) - Office of the President** (Recurring Only)

<table>
<thead>
<tr>
<th>Revenue</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Dollars</td>
<td>Percent</td>
<td>Dollars</td>
<td>Percent</td>
</tr>
<tr>
<td>General Fund Allocation</td>
<td>$6,730</td>
<td>12%</td>
<td>$7,753</td>
<td>12%</td>
</tr>
<tr>
<td>Student Fees</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Gifts Grants and Contracts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>49</td>
<td>-3%</td>
<td>2</td>
<td>-43%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$6,779</td>
<td>12%</td>
<td>$7,755</td>
<td>12%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expense</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Dollars</td>
<td>Percent</td>
<td>Dollars</td>
<td>Percent</td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>3,635</td>
<td>6%</td>
<td>4,289</td>
<td>6%</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>1,571</td>
<td>4%</td>
<td>1,948</td>
<td>4%</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>958</td>
<td>-47%</td>
<td>1,518</td>
<td>-47%</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$6,165</td>
<td>12%</td>
<td>$7,755</td>
<td>12%</td>
</tr>
</tbody>
</table>

| Net                                  | $614        | -          | $823        | 12%                            |

*The Office of the President includes the Office of General Counsel, University Communications, Global Diversity and Inclusion, Internal Audit and the Board of Trustees, in addition to the Office of the President itself.*
Portland State University
Summary of Operating Budget
Fiscal Year 2016-17
Dollars in 000's

### Designated Operations - Office of the President*

<table>
<thead>
<tr>
<th>Revenue</th>
<th>2015 Actual</th>
<th>2016 Budget</th>
<th>2017 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales and Services</td>
<td>$</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>Student Fees</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Gifts Grants and Contracts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>15</td>
<td>8</td>
<td>8</td>
<td>0%</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$ 15 $</td>
<td>$ 8 $</td>
<td>$ 8 $</td>
<td>0%</td>
</tr>
</tbody>
</table>

### Expense

<table>
<thead>
<tr>
<th>Expense</th>
<th>2015 Actual</th>
<th>2016 Budget</th>
<th>2017 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>26</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$ 26 $</td>
<td>- $</td>
<td>- $</td>
<td>-</td>
</tr>
</tbody>
</table>

### Net

<table>
<thead>
<tr>
<th>2015 Actual</th>
<th>2016 Budget</th>
<th>2017 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ (11)</td>
<td>$ 8 $</td>
<td>$ 8 $</td>
<td>-</td>
</tr>
</tbody>
</table>

---

*The Office of the President includes the Office of General Counsel, University Communications, Global Diversity and Inclusion, Internal Audit and the Board of Trustees, in addition to the Office of the President itself.
Portland State University
Summary of Operating Budget
Fiscal Year 2016-17
Dollars in 000's

**Education and General (E&G) - PSU Foundation (Recurring Only)**

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Dollars</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund Allocation</td>
<td>$5,910</td>
<td>$6,693</td>
<td>$6,714</td>
<td>$21</td>
<td>0%</td>
</tr>
<tr>
<td>Student Fees</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Gifts Grants and Contracts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$5,910</td>
<td>$6,693</td>
<td>$6,714</td>
<td>$21</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>5,910</td>
<td>6,693</td>
<td>6,714</td>
<td>$21</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$5,910</td>
<td>$6,693</td>
<td>$6,714</td>
<td>$21</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$0</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**Education and General - Revenues**

- General Fund Allocation: 100%
- Student Fees: -
- Gifts Grants and Contracts: -
- Investment/Debt/Debt Service: -
- Internal Sales: -
- Other Revenue: -

**Education and General - Expenses**

- Service & Supplies (net of transfers): 100%
- OPE (fringes): 100%
- Salaries & Wages: 0%
### Summary of Operating Budget

Fiscal Year 2016-17

**Dollars in 000’s**

#### Education and General (E&G) - Enrollment Management & Student Affairs (Recurring Only)

<table>
<thead>
<tr>
<th>Revenue</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Dollars</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund Allocation</td>
<td>12,686 $</td>
<td>7,630 $</td>
<td>8,616 $</td>
<td>986</td>
<td>13%</td>
</tr>
<tr>
<td>Student Fees</td>
<td>2,153</td>
<td>2,095</td>
<td>1,991</td>
<td>(104)</td>
<td>-5%</td>
</tr>
<tr>
<td>Gifts Grants and Contracts</td>
<td>29</td>
<td>29</td>
<td>28</td>
<td>(1)</td>
<td>-5%</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>34</td>
<td>19</td>
<td>31</td>
<td>12</td>
<td>61%</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>336</td>
<td>148</td>
<td>211</td>
<td>63</td>
<td>42%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$ 15,238</td>
<td>$ 9,921</td>
<td>$ 10,876</td>
<td>$ 955</td>
<td>10%</td>
</tr>
</tbody>
</table>

#### Expense

<table>
<thead>
<tr>
<th>Expense</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Dollars</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>7,993</td>
<td>5,186</td>
<td>5,651</td>
<td>464</td>
<td>9%</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>4,343</td>
<td>2,814</td>
<td>3,023</td>
<td>208</td>
<td>7%</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>1,905</td>
<td>1,921</td>
<td>2,203</td>
<td>282</td>
<td>15%</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$ 14,242</td>
<td>$ 9,921</td>
<td>$ 10,876</td>
<td>$ 955</td>
<td>10%</td>
</tr>
</tbody>
</table>

**Net**

<table>
<thead>
<tr>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 996</td>
<td>-</td>
<td>$ -</td>
</tr>
</tbody>
</table>

---

### Education and General - Revenues

<table>
<thead>
<tr>
<th>Category</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Revenue</td>
<td>3%</td>
<td>21%</td>
<td>3%</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>2%</td>
<td>18%</td>
<td>79%</td>
</tr>
<tr>
<td>Gifts Grants and Contracts</td>
<td>3%</td>
<td>77%</td>
<td>79%</td>
</tr>
<tr>
<td>Student Fees</td>
<td>83%</td>
<td>21%</td>
<td>79%</td>
</tr>
<tr>
<td>General Fund Allocation</td>
<td>14%</td>
<td>2%</td>
<td>2%</td>
</tr>
</tbody>
</table>

### Education and General - Expenses

<table>
<thead>
<tr>
<th>Category</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>14%</td>
<td>20%</td>
<td>20%</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>30%</td>
<td>28%</td>
<td>28%</td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>56%</td>
<td>52%</td>
<td>52%</td>
</tr>
</tbody>
</table>

---

Appendix I
### Designated Operations - Enrollment Management & Student Affairs

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales and Services</td>
<td>$390</td>
<td>$182</td>
<td>$187</td>
<td>$5 (3%)</td>
</tr>
<tr>
<td>Student Fees</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Gifts Grants and Contracts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>0</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>0</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$392</td>
<td>$182</td>
<td>$187</td>
<td>$5 (3%)</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>86</td>
<td>35</td>
<td>38</td>
<td>3 (8%)</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>58</td>
<td>27</td>
<td>28</td>
<td>0 (1%)</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>206</td>
<td>120</td>
<td>122</td>
<td>2 (1%)</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$350</td>
<td>$182</td>
<td>$187</td>
<td>$5 (3%)</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$42</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

#### Designated Operations - Revenues

- **Sales and Services**: 99% in FY15, 100% in FY16, 100% in FY17
- **Student Fees**: 1%
- **Gifts Grants and Contracts**: 0%
- **Investment/Debt/Debt Service**: 0%
- **Internal Sales**: 2%
- **Other Revenue**: 0%

#### Designated Operations - Expenses

- **Salaries & Wages**: 25% in FY15, 17% in FY16, 15% in FY17
- **OPE (fringes)**: 19% in FY15, 66% in FY16, 65% in FY17
- **Service & Supplies (net of transfers)**: 17% in FY15, 66% in FY16, 65% in FY17
### Auxiliary Enterprises - Enrollment Management & Student Affairs

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Fees</td>
<td>$26,212</td>
<td>$32,910</td>
<td>$25,979</td>
<td>$(6,931) -21%</td>
</tr>
<tr>
<td>Sales and Services</td>
<td>21,880</td>
<td>20,196</td>
<td>21,706</td>
<td>1,511 7%</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>1,832</td>
<td>1,698</td>
<td>1,475</td>
<td>(223) -13%</td>
</tr>
<tr>
<td>Government Resources &amp; Allocations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>41</td>
<td>30</td>
<td>35</td>
<td>5 17%</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>3,922</td>
<td>1,859</td>
<td>137</td>
<td>(1,722) -93%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$53,887</td>
<td>$56,692</td>
<td>$49,332</td>
<td>$(7,360) -13%</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>11,376</td>
<td>11,924</td>
<td>12,437</td>
<td>513 4%</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>4,869</td>
<td>5,492</td>
<td>5,428</td>
<td>(65) -1%</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>37,001</td>
<td>40,805</td>
<td>31,165</td>
<td>(9,640) -24%</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$53,246</td>
<td>$58,222</td>
<td>$49,030</td>
<td>$(9,192) -16%</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$641</td>
<td>$(1,529)</td>
<td>$302</td>
<td>$1,831</td>
</tr>
</tbody>
</table>

#### Auxiliary Enterprises - Revenues

- **$60,000**
- **$50,000**
- **$40,000**
- **$30,000**
- **$20,000**
- **$10,000**
- **$0**

- **FY15 Actual**: $26,212
- **FY16 Budget**: $32,910
- **FY17 Budget**: $25,979

#### Auxiliary Enterprises - Expenses

- **$70,000**
- **$60,000**
- **$50,000**
- **$40,000**
- **$30,000**
- **$20,000**
- **$10,000**
- **$0**

- **FY15 Actual**: $11,376
- **FY16 Budget**: $11,924
- **FY17 Budget**: $12,437

- **OPE (fringes)**: $4,869
- **Service & Supplies (net of transfers)**: $37,001
- **Salaries & Wages**: $11,376

Appendix I
Portland State University
Summary of Operating Budget
Fiscal Year 2016-17
Dollars in 000’s

**Education and General (E&G) - Research and Strategic Partnerships (Recurring Only)**

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund Allocation</td>
<td>$1,951</td>
<td>$2,026</td>
<td>$2,201</td>
<td>175</td>
</tr>
<tr>
<td>Student Fees</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Gifts Grants and Contracts</td>
<td>5,133</td>
<td>5,570</td>
<td>5,951</td>
<td>381</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$7,084</td>
<td>$7,596</td>
<td>$8,152</td>
<td>$556</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>3,783</td>
<td>3,902</td>
<td>4,575</td>
<td>673</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>2,006</td>
<td>2,337</td>
<td>2,633</td>
<td>296</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>981</td>
<td>1,357</td>
<td>944</td>
<td>(413)</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$6,769</td>
<td>$7,596</td>
<td>$8,152</td>
<td>$556</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$315</td>
<td>-</td>
<td>$8,152</td>
<td>$556</td>
</tr>
</tbody>
</table>

**Education and General - Revenues**

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>72%</td>
<td>73%</td>
<td>73%</td>
</tr>
<tr>
<td></td>
<td>28%</td>
<td>27%</td>
<td>27%</td>
</tr>
</tbody>
</table>

**Education and General - Expenses**

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>14%</td>
<td>18%</td>
<td>12%</td>
</tr>
<tr>
<td></td>
<td>30%</td>
<td>31%</td>
<td>32%</td>
</tr>
<tr>
<td></td>
<td>56%</td>
<td>51%</td>
<td>56%</td>
</tr>
</tbody>
</table>
Portland State University
Summary of Operating Budget
Fiscal Year 2016-17
Dollars in 000’s

**Designated Operations - Research and Strategic Partnerships**

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Dollars</td>
<td>Percent</td>
<td>Dollars</td>
<td>Percent</td>
</tr>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales and Services</td>
<td>$105</td>
<td>$102</td>
<td>$398</td>
<td>$296</td>
</tr>
<tr>
<td>Student Fees</td>
<td>20</td>
<td>21</td>
<td>43</td>
<td>22</td>
</tr>
<tr>
<td>Gifts Grants and Contracts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>245</td>
<td>180</td>
<td>206</td>
<td>26</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>9</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>15</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$395</td>
<td>$303</td>
<td>$647</td>
<td>$344</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>50</td>
<td>34</td>
<td>3</td>
<td>(31)</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>13</td>
<td>10</td>
<td>0</td>
<td>(10)</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>379</td>
<td>285</td>
<td>606</td>
<td>322</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$442</td>
<td>$329</td>
<td>$610</td>
<td>$280</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$ (47)</td>
<td>$ (26)</td>
<td>$ 38</td>
<td>$ 63</td>
</tr>
</tbody>
</table>

Graphs showing distribution of revenues and expenses.

Appendix I
Portland State University
Summary of Operating Budget
Fiscal Year 2016-17
Dollars in 000's

### Service Centers - Research and Strategic Partnerships

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Dollars</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Internal Sales</td>
<td>$299</td>
<td>$528</td>
<td>$470</td>
<td>$(58)</td>
<td>-11%</td>
</tr>
<tr>
<td>Sales and Services</td>
<td>$634</td>
<td>$662</td>
<td>$833</td>
<td>$170</td>
<td>26%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$933</td>
<td>$1,190</td>
<td>$1,303</td>
<td>$112</td>
<td>9%</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>$485</td>
<td>$515</td>
<td>$583</td>
<td>$67</td>
<td>13%</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>$226</td>
<td>$219</td>
<td>$244</td>
<td>$26</td>
<td>12%</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>$452</td>
<td>$463</td>
<td>$461</td>
<td>$(2)</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$1,163</td>
<td>$1,197</td>
<td>$1,288</td>
<td>$91</td>
<td>8%</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$(230)</td>
<td>$(6)</td>
<td>$15</td>
<td>$21</td>
<td></td>
</tr>
</tbody>
</table>

#### Service Centers - Revenues

- **FY15 Actual**: Internal Sales 32%, Sales and Services 68%
- **FY16 Budget**: Internal Sales 44%, Sales and Services 56%
- **FY17 Budget**: Internal Sales 36%, Sales and Services 64%

#### Service Centers - Expenses

- **FY15 Actual**: Salaries & Wages 42%, Service & Supplies (net of transfers) 19%
- **FY16 Budget**: Salaries & Wages 43%, Service & Supplies (net of transfers) 18%
- **FY17 Budget**: Salaries & Wages 45%, Service & Supplies (net of transfers) 19%
- **OPE (fringes)** 39%
# Auxiliary Enterprises - Research and Strategic Partnerships

<table>
<thead>
<tr>
<th>Source</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Fees</td>
<td>$</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>Sales and Services</td>
<td>574</td>
<td>526</td>
<td>495</td>
<td>(31) -6%</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>225</td>
<td>225</td>
<td>225</td>
<td>-</td>
</tr>
<tr>
<td>Government Resources &amp; Allocations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>5</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$ 804</td>
<td>$ 751</td>
<td>$ 720</td>
<td>(31) -4%</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>72</td>
<td>85</td>
<td>0</td>
<td>(85) -100%</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>20</td>
<td>38</td>
<td>-</td>
<td>(38) -100%</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>789</td>
<td>770</td>
<td>884</td>
<td>114 15%</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$ 818</td>
<td>$ 893</td>
<td>$ 884</td>
<td>(9) -1%</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$ (77)</td>
<td>$ (143)</td>
<td>$ (164)</td>
<td>$ (21)</td>
</tr>
</tbody>
</table>

## Auxiliary Enterprises - Revenues

- **FY15 Actual**: 71%
- **FY16 Budget**: 70%
- **FY17 Budget**: 69%

## Auxiliary Enterprises - Expenses

- **FY15 Actual**: 8%
- **FY16 Budget**: 10%
- **FY17 Budget**: 0%
Portland State University
Summary of Operating Budget
Fiscal Year 2016-17
Dollars in 000’s

**Education and General (E&G) - Finance and Administration** *(Recurring Only)*

<table>
<thead>
<tr>
<th>Revenue</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund Allocation</td>
<td>$40,131</td>
<td>$42,719</td>
<td>$44,477</td>
<td>$1,758</td>
</tr>
<tr>
<td>Student Fees</td>
<td>35</td>
<td>58</td>
<td>58</td>
<td>-</td>
</tr>
<tr>
<td>Gifts Grants and Contracts</td>
<td>52</td>
<td>-</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>0</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>3,452</td>
<td>3,731</td>
<td>4,151</td>
<td>420</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>367</td>
<td>223</td>
<td>228</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$44,037</td>
<td>$46,731</td>
<td>$48,915</td>
<td>$2,184</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expense</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>20,999</td>
<td>23,842</td>
<td>24,949</td>
<td>1,107</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>9,924</td>
<td>11,684</td>
<td>11,876</td>
<td>192</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>10,876</td>
<td>11,205</td>
<td>12,090</td>
<td>885</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$41,799</td>
<td>$46,731</td>
<td>$48,915</td>
<td>$2,184</td>
</tr>
</tbody>
</table>

| Net                                    | $2,238      | -           | -           | -                               |

**Education and General - Revenues**

**Education and General - Expenses**
Portland State University
Summary of Operating Budget
Fiscal Year 2016-17
Dollars in 000's

Service Centers - Finance and Administration

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Dollars</td>
<td>Percent</td>
</tr>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Internal Sales</td>
<td>$2,194</td>
<td>$2,062</td>
<td>$2,286</td>
<td>$224</td>
</tr>
<tr>
<td>Sales and Services</td>
<td>320</td>
<td>482</td>
<td>260</td>
<td>(222)</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$2,514</td>
<td>$2,544</td>
<td>$2,546</td>
<td>2</td>
</tr>
<tr>
<td>Expense</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>556</td>
<td>810</td>
<td>902</td>
<td>92</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>183</td>
<td>344</td>
<td>387</td>
<td>44</td>
</tr>
<tr>
<td>Service &amp; Supplies</td>
<td>2,197</td>
<td>1,616</td>
<td>1,234</td>
<td>(382)</td>
</tr>
<tr>
<td>Total Expense</td>
<td>$2,936</td>
<td>$2,770</td>
<td>$2,523</td>
<td>(246)</td>
</tr>
<tr>
<td>Net</td>
<td>$ (422)</td>
<td>$ (225)</td>
<td>23</td>
<td>248</td>
</tr>
</tbody>
</table>

Service Centers - Revenues

Service Centers - Expenses

Appendix I
## Auxiliary Enterprises - Finance and Administration

### Summary of Operating Budget

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Dollars</td>
<td>Percent</td>
<td>Dollars</td>
<td>Percent</td>
</tr>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Fees</td>
<td>$ –</td>
<td>$ –</td>
<td>$ –</td>
<td>$ –</td>
</tr>
<tr>
<td>Sales and Services</td>
<td>17,207</td>
<td>8%</td>
<td>17,372</td>
<td>8%</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>3,704</td>
<td>–</td>
<td>4,206</td>
<td>9%</td>
</tr>
<tr>
<td>Government Resources &amp; Allocations</td>
<td>–</td>
<td>–</td>
<td>3,833</td>
<td>–</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>–</td>
<td>–</td>
<td>(373)</td>
<td>–</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>31</td>
<td>–</td>
<td>15</td>
<td>–</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$ 20,942</td>
<td>$ 21,593</td>
<td>$ 22,558</td>
<td>$ 965</td>
</tr>
</tbody>
</table>

| **Expense**          |             |             |             |                                 |
| Salaries & Wages     | 2,323       | 13%         | 2,533       | 13%                             |
| OPE (fringes)        | 1,099       | 6%          | 1,346       | 6%                              |
| Service & Supplies (net of transfers) | 22,152 | 6% | 21,578 | 6% |
| **Total Expense**    | $ 25,574    | $ 25,457    | $ 27,236    | $ 1,779                         |

| **Net**              |             |             |             |                                 |
|                      | $ (4,632)   | $ (3,864)   | $ (4,678)   | $ (814)                         |

### Graphs

#### Auxiliary Enterprises - Revenues

- **FY15 Actual**: 82%, 0%
- **FY16 Budget**: 80%, 19%
- **FY17 Budget**: 83%, 17%

#### Auxiliary Enterprises - Expenses

- **FY15 Actual**: 87%, 9%
- **FY16 Budget**: 85%, 10%
- **FY17 Budget**: 85%
# Summary of Operating Budget

## Portland State University

### Fiscal Year 2016-17

**Dollars in 000's**

<table>
<thead>
<tr>
<th>Revenue</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund Allocation</td>
<td>$1,373</td>
<td>$1,414</td>
<td>$2,257</td>
<td>$843</td>
</tr>
<tr>
<td>Student Fees</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Gifts Grants and Contracts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$1,373</td>
<td>$1,414</td>
<td>$2,257</td>
<td>$843</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expense</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>853</td>
<td>929</td>
<td>1,454</td>
<td>526</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>439</td>
<td>486</td>
<td>775</td>
<td>289</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>2</td>
<td>-</td>
<td>28</td>
<td>28</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$1,294</td>
<td>$1,414</td>
<td>$2,257</td>
<td>$843</td>
</tr>
</tbody>
</table>

| Net                            | $79         | -           | -           | -                              |

## Education and General (E&G) - Athletics (Recurring Only)

<table>
<thead>
<tr>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>$500</td>
</tr>
<tr>
<td>$1,000</td>
</tr>
<tr>
<td>$1,500</td>
</tr>
<tr>
<td>$2,000</td>
</tr>
<tr>
<td>$2,500</td>
</tr>
</tbody>
</table>

### Education and General - Revenues

- General Fund Allocation: 100%
- Student Fees: 100%
- Gifts Grants and Contracts: 100%
- Investment/Debt/Debt Service: 100%
- Internal Sales: 100%
- Other Revenue: 100%

### Education and General - Expenses

- Salaries & Wages: 66%
- OPE (fringes): 66%
- Service & Supplies (net of transfers): 34%
Portland State University
Summary of Operating Budget
Fiscal Year 2016-17
Dollars in 000’s

### Auxiliary Enterprises - Athletics

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Change from FY16 to FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Fees</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>Sales and Services</td>
<td>2,221</td>
<td>2,181</td>
<td>2,179</td>
<td>(2) 0%</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>976</td>
<td>946</td>
<td>482</td>
<td>(464) -49%</td>
</tr>
<tr>
<td>Government Resources &amp; Allocations</td>
<td>973</td>
<td>973</td>
<td>1,002</td>
<td>29 3%</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>26</td>
<td>-</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>383</td>
<td>426</td>
<td>870</td>
<td>444 104%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$ 4,579</td>
<td>$ 4,526</td>
<td>$ 4,558</td>
<td>$ 32 1%</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>2,682</td>
<td>2,251</td>
<td>1,913</td>
<td>(338) -15%</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>1,096</td>
<td>1,138</td>
<td>908</td>
<td>(230) -20%</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>3,293</td>
<td>1,851</td>
<td>1,737</td>
<td>(114) -6%</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$ 7,071</td>
<td>$ 5,240</td>
<td>$ 4,558</td>
<td>(682) -13%</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$ (2,492)</td>
<td>$ (714)</td>
<td>$ -</td>
<td>$ 714</td>
</tr>
</tbody>
</table>


**Graphs:**
- **Auxiliary Enterprises - Revenues:**
  - FY15 Actual: 49% Other Revenue, 21% Sales and Services, 18% Student Fees
  - FY16 Budget: 48% Other Revenue, 22% Internal Sales, 11% Student Fees
  - FY17 Budget: 48% Other Revenue, 21% Student Fees

- **Auxiliary Enterprises - Expenses:**
  - FY15 Actual: 38% Salaries & Wages, 35% Service & Supplies (net of transfers), 47% OPE (fringes)
  - FY16 Budget: 43% Salaries & Wages, 22% Service & Supplies (net of transfers), 35% OPE (fringes)
  - FY17 Budget: 42% Salaries & Wages, 20% Service & Supplies (net of transfers), 38% OPE (fringes)
# Education and General (E&G) - General University (Recurring Only)

<table>
<thead>
<tr>
<th>Revenue</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Dollars</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund Allocation</td>
<td>$13,753</td>
<td>$19,857</td>
<td>$20,924</td>
<td>$1,068</td>
<td>5%</td>
</tr>
<tr>
<td>Student Fees</td>
<td>2,297</td>
<td>2,493</td>
<td>2,781</td>
<td>287</td>
<td>12%</td>
</tr>
<tr>
<td>Gifts Grants and Contracts</td>
<td>2,782</td>
<td>2,180</td>
<td>2,180</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>1,677</td>
<td>1,502</td>
<td>687</td>
<td>(814)</td>
<td>-54%</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>435</td>
<td>435</td>
<td>467</td>
<td>32</td>
<td>7%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$25,582</strong></td>
<td><strong>$29,969</strong></td>
<td><strong>$30,412</strong></td>
<td><strong>$444</strong></td>
<td><strong>1%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expense</th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Dollars</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>329</td>
<td>388</td>
<td>474</td>
<td>86</td>
<td>22%</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>92</td>
<td>129</td>
<td>162</td>
<td>33</td>
<td>26%</td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>21,128</td>
<td>23,841</td>
<td>24,776</td>
<td>935</td>
<td>4%</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td><strong>$21,549</strong></td>
<td><strong>$24,359</strong></td>
<td><strong>$25,412</strong></td>
<td><strong>$1,054</strong></td>
<td><strong>4%</strong></td>
</tr>
</tbody>
</table>

| Net (held for reserves/initiatives in FY17)  | $4,033      | $5,610      | $5,000      | $(610)  |         |

---

**Appendix I**
# Summary of Operating Budget

## Fiscal Year 2016-17

**Dollars in 000’s**

## Auxiliary Enterprises - General University

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Dollars</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Fees</td>
<td>$15,370</td>
<td>$14,640</td>
<td>$14,869</td>
<td>$229</td>
<td>2%</td>
</tr>
<tr>
<td>Sales and Services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Government Resources &amp; Allocations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>121</td>
<td>120</td>
<td>90</td>
<td>(30)</td>
<td>-25%</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>154</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$15,645</td>
<td>$14,760</td>
<td>$14,959</td>
<td>$199</td>
<td>1%</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>51</td>
<td>-</td>
<td>15,141</td>
<td>15,141</td>
<td></td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>15,877</td>
<td>16,098</td>
<td>15,141</td>
<td>(957)</td>
<td>-6%</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$15,928</td>
<td>$16,098</td>
<td>$30,282</td>
<td>$14,184</td>
<td>88%</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$ (283)</td>
<td>$(1,338)</td>
<td>$(15,323)</td>
<td>$(13,985)</td>
<td></td>
</tr>
</tbody>
</table>

## Change from FY16 to FY17 Budget

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
<th>Dollars</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Fees</td>
<td>$15,370</td>
<td>$14,640</td>
<td>$14,869</td>
<td>$229</td>
<td>2%</td>
</tr>
<tr>
<td>Sales and Services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Internal Sales</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Government Resources &amp; Allocations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment/Debt/Debt Service</td>
<td>121</td>
<td>120</td>
<td>90</td>
<td>(30)</td>
<td>-25%</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>154</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$15,645</td>
<td>$14,760</td>
<td>$14,959</td>
<td>$199</td>
<td>1%</td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>OPE (fringes)</td>
<td>51</td>
<td>-</td>
<td>15,141</td>
<td>15,141</td>
<td></td>
</tr>
<tr>
<td>Service &amp; Supplies (net of transfers)</td>
<td>15,877</td>
<td>16,098</td>
<td>15,141</td>
<td>(957)</td>
<td>-6%</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>$15,928</td>
<td>$16,098</td>
<td>$30,282</td>
<td>$14,184</td>
<td>88%</td>
</tr>
<tr>
<td><strong>Net</strong></td>
<td>$ (283)</td>
<td>$(1,338)</td>
<td>$(15,323)</td>
<td>$(13,985)</td>
<td></td>
</tr>
</tbody>
</table>

## Auxiliary Enterprises - Revenues

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1% Other Revenue</td>
<td>98%</td>
<td>99%</td>
<td>99%</td>
</tr>
<tr>
<td>1% Investment/Debt/Debt Service</td>
<td>1%</td>
<td>1%</td>
<td>1%</td>
</tr>
<tr>
<td>1% Government Resources &amp; Allocations</td>
<td>1%</td>
<td>1%</td>
<td>1%</td>
</tr>
<tr>
<td>1% Internal Sales</td>
<td>1%</td>
<td>1%</td>
<td>1%</td>
</tr>
<tr>
<td>1% Sales and Services</td>
<td>1%</td>
<td>1%</td>
<td>1%</td>
</tr>
<tr>
<td>1% Student Fees</td>
<td>1%</td>
<td>1%</td>
<td>1%</td>
</tr>
</tbody>
</table>

## Auxiliary Enterprises - Expenses

<table>
<thead>
<tr>
<th></th>
<th>FY15 Actual</th>
<th>FY16 Budget</th>
<th>FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>100% Service &amp; Supplies (net of transfers)</td>
<td>100%</td>
<td>100%</td>
<td>50%</td>
</tr>
<tr>
<td>50% OPE (fringes)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100% Salaries &amp; Wages</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>