

OFFICE OF BUDGET & FISCAL PLANNING

# FIRST QUARTER MANAGEMENT REPORTS

FISCAL YEAR 2015



**Oregon State**  
UNIVERSITY

Introduction .....	1
All Operating Funds Summary .....	2
Selected Operating Funds Summary .....	3
 <b>Education &amp; General Funds &amp; SWPS Reports</b>	
Commentary on Education and General Funds .....	4
Education and General and SWPS Summary .....	5
Education and General Funds Report .....	6
Commentary on Statewide Public Services .....	7
Agricultural Experiment Stations .....	8
Extension Service .....	9
Forestry Research Laboratory .....	10
 <b>Auxiliary Operating Funds Reports</b>	
Commentary on Auxiliary Funds .....	11
Housing .....	13
Student Centers & Activities.....	14
Athletics.....	15
Health Services .....	16
Parking.....	17
Miscellaneous & Fee Clearing Funds .....	18
 <b>Service Center Operations Reports</b>	
Commentary on Service Centers .....	19
Telecom.....	20
Network Services/IT Infrastructure.....	21
Printing and Mailing.....	22
Motor Pool.....	23
Technology Support Services/Client Services .....	24
Miscellaneous Service Centers .....	25

**INTRODUCTION**

as of September 30, 2014

The following financial reports have been prepared for internal management purposes. A summary of all operating funds and detailed information on revenues, expenses, transfers, and fund balances for the Education and General Program, Statewide Public Services, Auxiliary Enterprises, and Service Departments is provided.

The reports include the FY2015 budget, projected revenues and expenses, comparisons with FY2014 actual, and first quarter results.

The FY2015 budget has been adjusted as of September 2014, and will be used for internal reporting throughout the remainder of the fiscal year as well as in reporting to the Oregon State University Board of Trustees.

Adjusted revenue budgets include the initial budget, which is based on the Legislatively Adopted Budget from the end of the 2014 session and updated departmental revenue projections.

The adjusted budget reflects the current operating plan as of the date of these reports. Departmental estimates were prepared with a combination of trend analysis, current year encumbrances, and adjustments for anticipated changes in revenue and expenditures.

# All Operating Funds Summary<sup>1</sup>

Fiscal Year 2015 Budget & Fiscal Year 2014 Actual

(in thousands)



	Education & General <sup>2</sup>	Statewide Public Services <sup>2</sup>	Auxiliary Enterprises <sup>2</sup>	Service Center Departments <sup>2</sup>	Gift & Royalty Funds <sup>3</sup>	Designated Operations <sup>4</sup>	Research Funds <sup>5</sup>	Total <sup>6</sup>
<b>FY2015 Budget</b>								
Revenue	\$ 468,445	\$ 76,123	\$ 144,971	\$ 19,848	\$ 75,065	\$ 19,166	\$ 196,825	\$ 1,000,443
Expenditures	453,007	79,796	164,348	20,973	76,395	20,000	196,247	1,010,766
Net Change in Operations	15,438	( 3,673)	( 19,377)	( 1,125)	( 1,330)	( 834)	577	( 10,323)
Beginning Fund Balance	33,251	9,442	79,107	5,977	26,435	2,712	( 2,610)	154,314
Fixed Asset Disposal Gain/(Loss)	-	-	(3,600)	-	-	-	-	(3,600)
Net Transfers In (Out)	( 9,943)	3,480	11,387	3,566	( 312)	1,512	-	9,690
Fund Additions (Deductions)	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 38,746</b>	<b>\$ 9,250</b>	<b>\$ 71,113</b>	<b>\$ 8,418</b>	<b>\$ 24,793</b>	<b>\$ 3,389</b>	<b>(\$ 2,033)</b>	<b>\$ 153,677</b>

## FY2014 Actual

Revenue	\$ 433,924	\$ 74,191	\$ 140,033	\$ 20,086	\$ 75,444	\$ 14,686	\$ 196,825	\$ 955,189
Expenditures	423,596	73,855	153,857	23,497	71,632	16,260	197,909	960,606
Net Change in Operations	10,328	336	( 13,824)	( 3,411)	3,812	( 1,575)	( 1,084)	( 5,418)
Beginning Fund Balance	32,128	7,609	108,846	4,774	23,155	3,020	( 3,187)	176,345
Fixed Asset Disposal Gain/(Loss)	-	-	( 25)	-	-	-	-	( 25)
Net Transfers In (Out)	( 9,205)	1,497	2,758	3,474	( 533)	1,267	1,662	920
Fund Additions (Deductions)	-	-	( 18,648)	1,140	-	-	-	( 17,508)
<b>Ending Fund Balance</b>	<b>\$ 33,251</b>	<b>\$ 9,442</b>	<b>\$ 79,107</b>	<b>\$ 5,977</b>	<b>\$ 26,435</b>	<b>\$ 2,712</b>	<b>(\$ 2,610)</b>	<b>\$ 154,314</b>

<sup>1</sup> Plant Funds not included.

<sup>2</sup> Adjusted budget as reported in the OSU Board of Trustees report

<sup>3</sup> Gift Funds Budget trended based on previous years actual revenue and expenditures.

<sup>4</sup> FY13 Initial Budget

<sup>5</sup> Research Budget trended amount based on previous years actual expenditures.

<sup>6</sup> Memorandum only - Interfund eliminations have not been made for certain transactions which are accounted for in more than one fund, such as internal sales.

**Select Operating Funds**  
**Fiscal Year 2015 Budget & Projections**  
**as of September 30, 2014**

(thousands of dollars)



	FY 2015			FY 2014	Projection to Actual Favorable (Unfavorable)
	Initial Budget	Adjusted Budget	Year End Projection	Actual	
<b>Education &amp; General Program</b>					
Revenues	\$ 460,209	\$ 468,445	\$ 468,445	\$ 433,924	\$ 34,521
Expenditures	451,236	453,007	453,007	423,596	( 29,411)
Net Change from Operations	8,973	15,438	15,438	10,328	5,110
Net Transfers In (Out)	( 8,973)	( 9,943)	( 9,943)	( 9,205)	( 738)
Net Increase (Decrease) in Fund Balance		5,495	5,495	1,123	4,372
Beginning Fund Balance	33,251	33,251	33,251	32,128	1,123
Fund Additions/(Deductions) to Other Funds	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 33,251</b>	<b>\$ 38,746</b>	<b>\$ 38,746</b>	<b>\$ 33,251</b>	<b>\$ 5,495</b>
<b>Statewide Public Service Programs</b>					
Revenues	\$ 75,444	\$ 76,123	\$ 76,123	\$ 74,191	\$ 1,932
Expenditures	79,324	79,796	79,796	73,855	( 5,940)
Net Change from Operations	( 3,880)	( 3,673)	( 3,673)	336	( 4,008)
Net Transfers In (Out)	3,880	3,480	3,480	1,497	1,983
Net Increase (Decrease) in Fund Balance	-	( 192)	( 192)	1,833	( 2,025)
Beginning Fund Balance	9,442	9,442	9,442	7,609	1,833
Fund Additions/(Deductions) to Other Funds	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 9,442</b>	<b>\$ 9,250</b>	<b>\$ 9,250</b>	<b>\$ 9,442</b>	<b>(\$ 192)</b>
<b>Auxiliary Enterprises</b>					
Revenues	\$ 146,515	\$ 144,971	\$ 144,971	\$ 140,033	\$ 4,938
Expenditures	160,204	164,348	164,348	153,857	( 10,491)
Net Change from Operations	( 13,689)	( 19,377)	( 19,377)	( 13,824)	( 5,553)
Fixed Asset Disposal Gain/(Loss)	-	( 4)	( 4)	( 25)	21
Net Transfers In (Out)	( 2,712)	11,387	11,387	2,758	8,629
Net Increase (Decrease) in Fund Balance	( 16,401)	( 7,994)	( 7,994)	( 11,091)	3,097
Beginning Fund Balance	79,107	79,107	79,107	108,846	( 29,739)
Fund Additions/(Deductions) to Other Funds	-	-	-	( 18,648)	18,648
<b>Ending Fund Balance</b>	<b>\$ 62,706</b>	<b>\$ 71,113</b>	<b>\$ 71,113</b>	<b>\$ 79,107</b>	<b>(\$ 7,994)</b>
<b>Service Center Departments</b>					
Revenues	\$ 20,569	\$ 19,848	\$ 19,848	\$ 20,086	(\$ 238)
Expenditures	23,406	20,973	20,973	23,497	2,523
Net Change from Operations	( 2,837)	( 1,125)	( 1,125)	( 3,411)	2,286
Net Transfers In (Out)	2,984	3,566	3,566	3,474	92
Net Increase (Decrease) in Fund Balance	147	2,441	2,441	64	2,377
Beginning Fund Balance	5,977	5,977	5,977	4,774	1,203
Fund Additions/(Deductions) to Other Funds	-	-	-	1,140	( 1,140)
<b>Ending Fund Balance</b>	<b>\$ 6,124</b>	<b>\$ 8,418</b>	<b>\$ 8,418</b>	<b>\$ 5,977</b>	<b>\$ 2,441</b>

**EDUCATION & GENERAL FUNDS**  
**as of September 30, 2014**



Education and General funds support the general operations of the university and its primary missions of instruction, research, and public service. The major sources of revenue are tuition, state appropriations, and indirect cost recovery from grants and contracts.

Overall revenue is expected to be up \$44.2 million or 8.0% higher than fiscal year 2014. Revenues from enrollment fees are anticipated to exceed last year's actual by \$29.9 million or 9.3% due to tuition rate increases and expected enrollment growth. Areas of greatest increase are in undergraduate resident and nonresident students, resident graduate students and Ecampus. Fee waivers, accounted for as negative revenue, are anticipated to increase by 9.5% or \$2.9 million over last year.

State appropriations are projected to increase \$8.0 million or 8.9% above the actual amount received last year. This is due mainly to the increase in cell funding because of higher enrollments. Included in the initial cell funding calculation are \$9.9 million for tuition buy-down. Targeted programs increased by 4.1%.

Operating expenditures are anticipated to be \$29.4 million or 6.9% higher than fiscal year 2014. Salaries and Other Payroll Expenses account for \$20.4 million of the increase, due to the rollover of mid-year fiscal year 2014 raises and full year fiscal year 2015 raises. There are new faculty hires this current year as well, resulting from higher student enrollment and an increasing focus on reducing student to faculty ratio to be more in line with OSU peers. Also staff increases were necessitated due to changes in OSU governance. Services and Supplies are anticipated to be to increase by \$7.6 million, \$2 million of which is due to debt service on the new classroom building. Capital Outlay expense is expected to be \$1.2 million higher than the previous year due to startup costs for new hires and remodeling expenses.

Fund Balance is expected to increase by \$5.5 million resulting in a balance which is 8.3% of total projected revenue, well within OUS guidelines of 5% to 15%.

**Education & General and  
Statewide Public Service Programs**  
Fiscal Year 2015  
As of September 30, 2014  
(thousands of dollars)



	FY2015			Projection to FY14 Actual	
	Adjusted Budget	Year End Projection	FY2014 Actual	Favorable (Unfavorable)	% Variance
<b>Education &amp; General</b>					
<b>Revenue</b>					
Enrollment Fees	\$ 351,172	\$ 351,172	\$ 321,291	\$ 29,882	9.3%
Fee Waivers	( 33,769)	( 33,769)	( 30,837)	( 2,932)	-9.5%
State Appropriations	98,739	98,739	90,706	8,033	8.9%
F&A Rate Recovery	34,200	34,200	34,196	4	0.0%
Other Revenue	18,104	18,104	18,569	( 466)	-2.5%
<b>Total Revenue</b>	<b>468,445</b>	<b>468,445</b>	<b>433,924</b>	<b>34,521</b>	<b>8.0%</b>
<b>Expense</b>					
Total Salaries and OPE	355,668	355,668	335,237	( 20,431)	-6.1%
Service and Supplies	90,223	90,223	82,613	( 7,610)	-9.2%
Capital Outlay	5,890	5,890	4,609	( 1,281)	-27.8%
Student Aid	1,226	1,226	1,136	( 90)	-7.9%
<b>Total Expense</b>	<b>453,007</b>	<b>453,007</b>	<b>423,596</b>	<b>( 29,411)</b>	<b>-6.9%</b>
Net Change From Operations	15,438	15,438	10,328	5,110	-49.5%
Net Transfers In/(Out)	( 9,943)	( 9,943)	( 9,205)	( 738)	-8.0%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>5,495</b>	<b>5,495</b>	<b>1,123</b>	<b>4,372</b>	<b>-389.3%</b>
Beginning Fund Balance	33,251	33,251	32,128	1,123	3.5%
<b>Projected Ending Fund Balance</b>	<b>\$ 38,746</b>	<b>\$ 38,746</b>	<b>\$ 33,251</b>	<b>\$ 5,495</b>	<b>16.5%</b>
<b>Statewide Public Service</b>					
<b>Revenue</b>					
State Appropriation	\$ 51,689	\$ 51,689	\$ 49,566	\$ 2,123	4.3%
Government Appropriations	17,911	17,911	17,468	443	2.5%
Other Revenue	6,522	6,522	7,157	( 634)	-8.9%
<b>Total Revenue</b>	<b>76,123</b>	<b>76,123</b>	<b>74,191</b>	<b>1,932</b>	<b>2.6%</b>
<b>Expense</b>					
Total Salaries and OPE	64,111	64,111	59,582	( 4,529)	-7.6%
Service and Supplies	14,833	14,833	14,050	( 783)	-5.6%
Capital Outlay	851	851	223	( 628)	-281.5%
<b>Total Expense</b>	<b>79,796</b>	<b>79,796</b>	<b>73,855</b>	<b>( 5,940)</b>	<b>-8.0%</b>
Net Change From Operations	( 3,673)	( 3,673)	336	( 4,008)	1193.6%
Net Transfers In/(Out)	3,480	3,480	1,497	1,983	132.5%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>( 192)</b>	<b>( 192)</b>	<b>1,833</b>	<b>( 2,025)</b>	<b>-110.5%</b>
Beginning Fund Balance	9,442	9,442	7,609	1,833	24.1%
<b>Projected Ending Fund Balance</b>	<b>\$ 9,250</b>	<b>\$ 9,250</b>	<b>\$ 9,442</b>	<b>(\$ 192)</b>	<b>-2.0%</b>

FY2015

QUARTER 1

# Education and General Funds

Fiscal Year 2015

as of September 30, 2014

**Oregon State**  
UNIVERSITY

	FY2014	Fiscal Year 2015				FY15 Projection	
	Year End Final	Adjusted Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY14 Year End	% Change
<b>Revenue</b>							
Enrollment Fees	\$ 321,290,944	\$ 351,172,480	\$ 351,172,480	\$ -	-	\$ 29,881,536	9.3%
Fee Waivers	(30,837,425)	(33,769,329)	(33,769,329)	-	-	(2,931,904)	9.5%
Government Appropriations	90,705,628	98,738,668	98,738,668	-	-	8,033,040	8.9%
F&A Rate Recovery	34,195,656	34,200,000	34,200,000	-	-	4,344	0.0%
Interest Income	2,949,827	3,066,630	3,066,630	-	-	116,803	4.0%
Sales & Services	12,236,954	12,236,954	12,236,954	-	-	-	-
Other Revenue	3,382,597	2,800,000	2,800,000	-	-	(582,597)	-17.2%
<b>Total Revenue</b>	<b>433,924,181</b>	<b>468,445,403</b>	<b>468,445,403</b>	-	-	<b>34,521,222</b>	<b>8.0%</b>
<b>Expense</b>							
Total Salaries and OPE	335,237,406	355,668,169	355,668,169	-	-	20,430,763	6.1%
Services and Supplies	82,613,169	90,223,113	90,223,113	-	-	7,609,944	9.2%
Capital Outlay	4,609,084	5,890,000	5,890,000	-	-	1,280,916	27.8%
Student Aid	1,136,171	1,226,000	1,226,000	-	-	89,829	7.9%
<b>Total Expense</b>	<b>423,595,830</b>	<b>453,007,282</b>	<b>453,007,282</b>	-	-	<b>29,411,452</b>	<b>6.9%</b>
<b>Net Change From Operations</b>	<b>10,328,351</b>	<b>15,438,121</b>	<b>15,438,121</b>	-	-	<b>5,109,770</b>	<b>49.5%</b>
Transfers In	3,092,255	1,131,846	1,131,846	-	-	(1,960,409)	-63.4%
Transfers Out	(12,297,573)	(11,074,992)	(11,074,992)	-	-	1,222,581	-9.9%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>1,123,034</b>	<b>5,494,975</b>	<b>5,494,975</b>	-	-	<b>4,371,941</b>	<b>389.3%</b>
Beginning Fund Balance	32,128,349	33,251,383	33,251,383	-	-	1,123,034	3.5%
<b>Ending Fund Balance</b>	<b>\$ 33,251,383</b>	<b>\$ 38,746,358</b>	<b>\$ 38,746,358</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 5,494,975</b>	<b>16.5%</b>
<i>Fund Balance as a Percent of Revenue</i>	<i>7.7%</i>	<i>8.3%</i>	<i>8.3%</i>				

FY2015

QUARTER 1



**Agricultural Experiment Stations – AES:** The Agricultural Experiment Station is the principal agricultural research agency of the State of Oregon. It conducts research in the agricultural, biological, social, and environmental sciences for the social, economic, and environmental benefit of Oregonians.

Revenues for AES are projected to increase \$1.2 million or 3.5% compared with the previous year. State appropriation is expected to increase by \$621 thousand or 2.4%. Operating expenses are up by 12.1% partly due to an accounting change for graduate fee remissions subsidized by the Education and General (E&G) fund. These remissions will now be posted the AES expenses and a transfer in from E&G will cover the expense. Prior to this year, those expenditures were posted on the E&G funds. Salaries & Other Payroll Expense are higher than the previous year also due to the rollover of mid-year fiscal year 2014 raises and full year fiscal year 2015 raises. Capital outlay is expected to increase this year for equipment replacements and other one-time expenditures.

**Extension Service – EXT:** Oregon State University's Extension Service provides education and information based on research to help Oregonians solve problems and develop skills related to youth, family, community, farm, forest, energy, and marine resources. The OSU Extension Service arm reaches across several colleges and 37 county offices throughout the State of Oregon. Extension funding sources include state appropriations, federal formula funds, county appropriations, and federal grants.

Extension revenues are anticipated to be \$1.3 million more than fiscal year 2014. Areas of increase are state appropriation and revenue from federal grants. Expenditures are expected to increase by roughly \$1.9 million mostly due to salary raises. A small positive change to fund balance is anticipated.

**Forest Research Lab – FRL:** The Forest Research Laboratory (FRL) conducts research leading to sustainable forest yields, innovative and efficient use of forest products, and responsible stewardship of Oregon's resources. The primary source of revenues for FRL is state and federal appropriations and Oregon Harvest Tax. The 2007 Oregon Legislature (HB 2122) renewed the taxation rate of \$0.92 per thousand board feet of commercial timber harvested in Oregon.

Revenues for FRL are projected to be slightly down from the previous year due to a reduction of revenue from the Oregon Harvest Tax and Other Government Appropriations. Expenditures are also projected to be less than the previous year, in line with revenues.

# Statewide Operations - Agricultural Experiment Stations

Fiscal Year 2015

as of September 30, 2014



	FY2014	Fiscal Year 2015				FY15 Projecton	
	Year End Final	Adjusted Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY14 Year End	% Change
<b>Revenue</b>							
State Appropriation	\$ 27,035,888	\$ 28,239,394	\$ 28,239,394	\$ -	-	\$ 1,203,506	4.5%
Other Government Appropriations	4,130,243	4,000,000	4,000,000	-	-	(130,243)	-3.2%
Sales & Services	1,853,921	1,800,000	1,800,000	-	-	(53,921)	-2.9%
Other Revenue	12,721	150,000	150,000	-	-	137,279	1079.2%
<b>Total Revenue</b>	<b>33,032,773</b>	<b>34,189,394</b>	<b>34,189,394</b>	-	-	<b>1,156,621</b>	<b>3.5%</b>
<b>Expenditures</b>							
Total Salaries and OPE	25,337,555	28,095,314	28,095,314	-	-	2,757,759	10.9%
Service and Supplies	6,829,329	7,400,000	7,400,000	-	-	570,671	8.4%
Capital Outlay	198,747	800,000	800,000	-	-	601,253	302.5%
<b>Total Expense</b>	<b>32,365,631</b>	<b>36,295,314</b>	<b>36,295,314</b>	-	-	<b>3,929,683</b>	<b>12.1%</b>
<b>Net Change From Operations</b>	<b>667,142</b>	<b>(2,105,920)</b>	<b>(2,105,920)</b>	-	-	<b>(2,773,062)</b>	<b>-415.7%</b>
Net Transfers	644,391	1,990,859	1,990,859	-	-	1,346,468	209.0%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>1,311,533</b>	<b>(115,061)</b>	<b>(115,061)</b>	-	-	<b>(1,426,594)</b>	<b>-108.8%</b>
Beginning Fund Balance	3,112,529	4,424,062	4,424,062	-	-	1,311,533	42.1%
<b>Ending Fund Balance</b>	<b>\$ 4,424,062</b>	<b>\$ 4,309,001</b>	<b>\$ 4,309,001</b>	<b>\$ -</b>	-	<b>\$ (115,061)</b>	<b>-2.6%</b>
<i>Fund Balance as a Percent of Revenue</i>	<i>13.4%</i>	<i>12.6%</i>	<i>12.6%</i>				

FY2015

QUARTER 1

## Statewide Operations - Extension Service

Fiscal Year 2015

as of September 30, 2014

**Oregon State**  
UNIVERSITY

	FY2014	Fiscal Year 2015				FY15 Projection	
	Year End Final	Adjusted Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY14 Year End	% Change
<b>Revenue</b>							
State Appropriation	\$ 19,555,668	\$ 20,353,858	\$ 20,353,858	\$ -	-	\$ 798,190	4.1%
Other Government Appropriations	12,393,962	12,871,354	12,871,354	-	-	477,392	3.9%
Sales & Services	1,154,482	1,200,000	1,200,000	-	-	45,518	3.9%
Other Revenue	156,269	150,000	150,000	-	-	(6,269)	-4.0%
<b>Total Revenue</b>	<b>33,260,381</b>	<b>34,575,212</b>	<b>34,575,212</b>	-	-	<b>1,314,831</b>	<b>4.0%</b>
<b>Expenditures</b>							
Total Salaries and OPE	27,141,827	28,886,611	28,886,611	-	-	1,744,784	6.4%
Service and Supplies	5,928,315	6,070,202	6,070,202	-	-	141,887	2.4%
Capital Outlay	14,953	51,364	51,364	-	-	36,411	243.5%
<b>Total Expense</b>	<b>33,085,095</b>	<b>35,008,177</b>	<b>35,008,177</b>	-	-	<b>1,923,082</b>	<b>5.8%</b>
<b>Net Change From Operations</b>	<b>175,286</b>	<b>(432,965)</b>	<b>(432,965)</b>	-	-	<b>(608,251)</b>	<b>-347.0%</b>
Net Transfers In/(Out)	753,088	795,849	795,849	-	-	42,761	5.7%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>928,374</b>	<b>362,884</b>	<b>362,884</b>	-	-	<b>(565,490)</b>	<b>-60.9%</b>
Beginning Fund Balance	1,979,420	2,907,794	2,907,794	-	-	928,374	46.9%
<b>Ending Fund Balance</b>	<b>\$ 2,907,794</b>	<b>\$ 3,270,678</b>	<b>\$ 3,270,678</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 362,884</b>	<b>12.5%</b>
<i>Fund Balance as a Percent of Revenue</i>	<i>8.7%</i>	<i>9.5%</i>	<i>9.5%</i>				

FY2015

QUARTER 1

# Statewide Operations - Forest Research Laboratory

Fiscal Year 2015

as of September 30, 2014



	FY2014	Fiscal Year 2015				FY15 Projection	
	Year End Final	Adjusted Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY14 Year End	% Change
<b>Revenue</b>							
State Appropriation	\$ 2,974,678	\$ 3,096,094	\$ 3,096,094	\$ -	-	\$ 121,416	4.1%
Other Government Appropriations	943,793	1,040,000	1,040,000	-	-	96,207	10.2%
Transfer from State Agency	3,812,562	3,064,670	3,064,670	-	-	(747,892)	-19.6%
Sales & Services	162,854	156,670	156,670	-	-	(6,184)	-3.8%
Other Revenue	4,028	1,000	1,000	-	-	(3,028)	-75.2%
<b>Total Revenue</b>	<b>7,897,915</b>	<b>7,358,434</b>	<b>7,358,434</b>	<b>-</b>	<b>-</b>	<b>(539,481)</b>	<b>-6.8%</b>
<b>Expenditures</b>							
Total Salaries and OPE	7,102,400	7,128,930	7,128,930	-	-	26,530	0.4%
Service and Supplies	1,292,660	1,363,264	1,363,264	-	-	70,604	5.5%
Capital Outlay	9,451	-	-	-	-	(9,451)	-100.0%
<b>Total Expense</b>	<b>8,404,511</b>	<b>8,492,194</b>	<b>8,492,194</b>	<b>-</b>	<b>-</b>	<b>87,683</b>	<b>1.0%</b>
<b>Net Change From Operations</b>	<b>(506,596)</b>	<b>(1,133,760)</b>	<b>(1,133,760)</b>	<b>-</b>	<b>-</b>	<b>(627,164)</b>	<b>123.8%</b>
Net Transfers In/(Out)	99,729	693,715	693,715	-	-	593,986	595.6%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(406,867)</b>	<b>(440,045)</b>	<b>(440,045)</b>	<b>-</b>	<b>-</b>	<b>(33,178)</b>	<b>8.2%</b>
Beginning Fund Balance	2,516,887	2,110,020	2,110,020	-	-	(406,867)	-16.2%
<b>Ending Fund Balance</b>	<b>\$ 2,110,020</b>	<b>\$ 1,669,975</b>	<b>\$ 1,669,975</b>	<b>\$ -</b>	<b>-</b>	<b>\$ (440,045)</b>	<b>-20.9%</b>
<i>Fund Balance as a Percent of Revenue</i>	<i>26.7%</i>	<i>22.7%</i>	<i>22.7%</i>				

FY2015

QUARTER 1

**AUXILIARY OPERATIONS  
as of September 30, 2014**



The Auxiliary Operations are considered self-sustaining operations and primarily serve OSU students, faculty and staff. Budgets reported in the following pages reflect first quarter projections

Overall the auxiliaries are anticipating a \$19.4 million loss from operations in fiscal year 2015. Included in projected operating expenditures are non-cash estimates for depreciation totaling \$13.2 million. A policy change was made this year to move balances in the plant reserve funds to the operating funds. These transactions are accounted for as transfers in. Fund Addition/Deduction accounts reflect activity between plant funds and operating funds and affect the ending fund balance. An effort is being made to project that activity during the year. The main transactions estimated this year are the results of bond sales which will happen in spring 2014 and capitalization of major projects. Fund grouping between Student Centers and Activities and Student Health Services had changed. FY14 yearend results have been restated to reflect this change.

**Housing:** Total revenue is expected to be \$2.26 million or 4.7% higher than fiscal year 2014. Salaries and OPE reflect fiscal year 2014 mid-year raise rollover as well as fiscal year 2015 full year raises. Services and Supplies expense is anticipated to increase 5.5% over last year due to the increased number of students on campus. Projected Transfers in of \$6 million from plant funds reflect the movement of plant reserve funds to operating funds.

**Student Centers and Activities:** Total revenue is anticipated to be \$1.1 million or 3.8% higher when compared with the previous year. Student Fees and Sales & Service Revenue make up the bulk of the increase. Expenses are projected to be \$5.9 million or 25.8% higher than fiscal year 2014. Interest expense will be \$2.5 million higher than the previous year. Salaries & OPE also make up \$1.3 million of the increase in expenses, as well as projected \$675 thousand in spending from reserves. Projected transfers in of \$2.2 million from plant funds reflect the movement of plant reserve funds to operating funds.

**Athletics:** Total revenue is anticipated to be \$426 thousand or 1.0% higher than fiscal year 2014. Expenses are anticipated to be on the same level as last year. A net operating loss of \$20.6 million is projected at this time.

**Health Services:** A small increase of \$460 thousand is anticipated for total revenues. Salaries and Other Payroll Expense are projected to increase \$1.2 million due to fiscal year 2014 and 2015 raises. Projected transfers in of \$838 thousand from plant funds reflect the movement of plant reserve funds to operating funds.

**Parking:** Based on first quarter actuals, revenue is projected to be \$604 thousand higher than last year mainly due to the change in fee structure and capturing visitor /short-term use revenue. The revenue increase projected for this fiscal year will allow Parking Services to contribute to reserve funds for facility and equipment maintenance and replacement. The projected revenue increase will also allow Parking Services to cover the debt service and depreciation expenses for the parking garage for the first time since it was built approximately 10 years ago. Expenses are projected to increase \$192 thousand over last year, much of which has been for expanded campus shuttle service. Salaries and OPE differences this year reflect increases in OPE and changes from departmental reorganization. A projected transfer in of \$664 thousand from plant funds occurred to include the plant reserve funds in the operating fund. An increase to fund balance of \$1.0 million or 15% is anticipated at this time, largely due to the combination of funds.

**Miscellaneous & Fee Clearing Funds:** Revenues and operating expenses are expected to be close to the same level as the previous year.

## Auxiliary Operations - Housing & Dining

Fiscal Year 2015

as of September 30, 2014

**Oregon State**  
UNIVERSITY

	FY2014	Fiscal Year 2015				FY15 Projection	
	Year End Final	Adjusted Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY14 Year End	% Change
<b>Revenue</b>							
Sales & Services	\$ 46,405,554	\$ 48,600,000	\$ 48,600,000	\$ -	-	\$ 2,194,446	4.7%
Other Revenue	61,956	-	-	-	-	(61,956)	-
Internal Sales	1,676,787	1,800,000	1,800,000	-	-	123,213	7.3%
<b>Total Revenue</b>	<b>48,144,297</b>	<b>50,400,000</b>	<b>50,400,000</b>	<b>-</b>	<b>-</b>	<b>2,255,703</b>	<b>4.7%</b>
<b>Expense</b>							
Total Salaries and OPE	16,036,395	17,483,201	17,483,201	-	-	1,446,806	9.0%
Service and Supplies	25,234,420	26,620,000	26,620,000	-	-	1,385,580	5.5%
Capital Outlay	-	-	-	-	-	-	-
Depreciation	5,575,928	6,300,000	6,300,000	-	-	724,072	13.0%
<b>Total Expense</b>	<b>46,846,743</b>	<b>50,403,201</b>	<b>50,403,201</b>	<b>-</b>	<b>-</b>	<b>3,556,458</b>	<b>7.6%</b>
<b>Net Change From Operations</b>	<b>1,297,554</b>	<b>(3,201)</b>	<b>(3,201)</b>	<b>-</b>	<b>-</b>	<b>(1,300,755)</b>	<b>-100.2%</b>
Transfers In - from Plant Reserves	1,590	6,000,000	6,000,000	-	-	5,998,410	377258.5%
Transfers Out - Other	(3,333)	-	-	-	-	3,333	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>1,295,811</b>	<b>5,996,799</b>	<b>5,996,799</b>	<b>-</b>	<b>-</b>	<b>4,700,988</b>	<b>362.8%</b>
NIP Change in Fixed Assets <sup>1</sup>	22,348,624	-	-	-	-	(22,348,624)	-
Fund Deductions to Plant Reserves	(3,000,000)	-	-	-	-	3,000,000	-
Fund Deductions for Internal Loan (Loan Advance)	(19,836,592)	-	-	-	-	19,836,592	-
Fund Deduction for Bonds	(257,941)	-	-	-	-	257,941	-
Beginning Fund Balance	(823,452)	(273,550)	(273,550)	-	-	549,902	-66.8%
<b>Ending Fund Balance</b>	<b>\$ (273,550)</b>	<b>\$ 5,723,249</b>	<b>\$ 5,723,249</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 5,996,799</b>	<b>2192.2%</b>

FY2015

QUARTER 1

# Auxiliary Operations - Student Centers & Activities/Fee Clearing

Fiscal Year 2015

as of September 30, 2014

**Oregon State**  
UNIVERSITY

	FY2014	Fiscal Year 2015				FY15 Projection	
	Year End Final	Adjusted Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY14 Year End	% Change
<b>Revenue</b>							
Student Fees	\$ 22,501,842	\$ 23,115,217	\$ 23,115,217	\$ -	-	\$ 613,375	2.7%
Gifts, Grants & Contracts	150,000	-	-	-	-	(150,000)	-
Interest Income	328,900	349,944	349,944	-	-	21,044	6.4%
Sales & Services	5,620,367	6,459,180	6,459,180	-	-	838,813	14.9%
Other Revenue	151,250	77,289	77,289	-	-	(73,961)	-48.9%
Internal Sales	498,518	364,901	364,901	-	-	(133,617)	-26.8%
<b>Total Revenue</b>	<b>29,250,877</b>	<b>30,366,531</b>	<b>30,366,531</b>	-	-	<b>1,115,654</b>	<b>3.8%</b>
<b>Expense</b>							
Total Salaries and OPE	11,231,505	12,493,667	12,493,667	-	-	1,262,162	11.2%
Service and Supplies	9,501,985	13,993,754	13,993,754	-	-	4,491,769	47.3%
Capital Outlay	-	55,000	55,000	-	-	55,000	-
Depreciation	1,937,176	1,983,267	1,983,267	-	-	46,091	2.4%
<b>Total Expense</b>	<b>22,670,666</b>	<b>28,525,688</b>	<b>28,525,688</b>	-	-	<b>5,855,022</b>	<b>25.8%</b>
<b>Net Change From Operations</b>	<b>6,580,211</b>	<b>1,840,843</b>	<b>1,840,843</b>	-	-	<b>(4,739,368)</b>	<b>-72.0%</b>
Fixed Asset Disposal Gain/Loss	(10,322)	(3,600)	(3,600)	-	-	6,722	-65.1%
Transfers In - From Education & General	298,537	-	-	-	-	(298,537)	-
Transfrs In - From Plant Reserves	-	2,167,234	2,167,234	-	-	2,167,234	-
Transfers In - Other	761,127	-	-	-	-	(761,127)	-
Transfers Out - Inc Fees to Athletics	(2,750,650)	(2,502,549)	(2,502,549)	-	-	248,101	-9.0%
Transfers Out - To Plant	(774,004)	(4,230,000)	(4,230,000)	-	-	(3,455,996)	446.5%
Transfers Out - Other	(365,392)	-	-	-	-	365,392	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>3,739,507</b>	<b>(2,728,072)</b>	<b>(2,728,072)</b>	-	-	<b>(6,467,579)</b>	<b>-173.0%</b>
NIP Change in Fixed Assets	28,959,885	-	-	-	-	(28,959,885)	-
Fund Additions from Other Funds	126,943	-	-	-	-	(126,943)	-
Fund Deductions for Internal Loan	(49,587,740)	-	-	-	-	49,587,740	-
Fund Deductions to Other Funds	(505,165)	-	-	-	-	505,165	-
Fund Deduction for Bonds	(588)	-	-	-	-	588	-
Beginning Fund Balance	43,306,963	26,039,805	26,039,805	-	-	(17,267,158)	-39.9%
<b>Ending Fund Balance Operations</b>	<b>\$ 26,039,805</b>	<b>\$ 23,311,733</b>	<b>\$ 23,311,733</b>	<b>\$ -</b>	<b>-</b>	<b>\$ (2,728,072)</b>	<b>-10.5%</b>



**Auxiliary Operations - Athletics**  
**Fiscal Year 2015**  
**as of September 30, 2014**



	<b>FY2014</b>	<b>Fiscal Year 2015</b>				<b>FY15 Projection</b>	
	<b>Year End Final</b>	<b>Adjusted Budget</b>	<b>Year End Projection</b>	<b>Favorable (Unfavorable)</b>	<b>% Change</b>	<b>Compared w/ FY14 Year End</b>	<b>% Change</b>
<b><u>Revenue</u></b>							
Gifts, Grants, and Contracts	\$ 50,300	\$ -	\$ -	\$ -	-	\$ (50,300)	-
Interest Income	858,201	565,000	565,000	-	-	(293,201)	-34.2%
Lottery Proceeds	440,000	500,000	500,000	-	-	60,000	13.6%
Sales & Services	37,772,730	39,161,574	39,161,574	-	-	1,388,844	3.7%
Other Revenue	1,666,865	1,021,000	1,021,000	-	-	(645,865)	-38.7%
Internal Sales	83,082	50,000	50,000	-	-	(33,082)	-39.8%
<b>Total Revenue</b>	<b>40,871,178</b>	<b>41,297,574</b>	<b>41,297,574</b>	-	-	<b>426,396</b>	<b>1.0%</b>
<b><u>Expense</u></b>							
Total Salaries and OPE	24,062,130	24,346,033	24,346,033	-	-	283,903	1.2%
Service and Supplies	22,926,405	21,184,074	21,184,074	-	-	(1,742,331)	-7.6%
Capital Outlay	-	100,000	100,000	-	-	100,000	-
Student Aid	9,450,699	10,291,746	10,291,746	-	-	841,047	8.9%
Depreciation	5,988,247	5,988,247	5,988,247	-	-	-	-
<b>Total Expense</b>	<b>62,427,481</b>	<b>61,910,100</b>	<b>61,910,100</b>	-	-	<b>(517,381)</b>	<b>-0.8%</b>
<b>Net Change From Operations</b>	<b>(21,556,303)</b>	<b>(20,612,526)</b>	<b>(20,612,526)</b>	-	-	<b>943,777</b>	<b>-4.4%</b>
Fixed Asset Disposal Gain/(Loss)	-	-	-	-	-	-	-
Transfers In - Incidental Fees	2,502,830	2,503,165	2,503,165	-	-	335	0.0%
Transfers In - From Education & General Fund	3,354,375	4,000,000	4,000,000	-	-	645,625	19.2%
Transfers In - Other	147,222	-	-	-	-	(147,222)	-
Transfers Out	(335,406)	-	-	-	-	335,406	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(15,887,282)</b>	<b>(14,109,361)</b>	<b>(14,109,361)</b>	-	-	<b>1,777,921</b>	<b>-11.2%</b>
NIP Change in Fixed Assets	2,031,656	-	-	-	-	(2,031,656)	-
Fund Additions-Principal Payment	3,378,540	-	-	-	-	(3,378,540)	-
Fund Add/Ded for Bonded debt	(126,379)	-	-	-	-	126,379	-
Beginning Fund Balance	39,484,300	28,880,835	28,880,835	-	-	(10,603,465)	-26.9%
<b>Ending Fund Balance Operations</b>	<b>\$ 28,880,835</b>	<b>\$ 14,771,474</b>	<b>\$ 14,771,474</b>	<b>\$ -</b>	<b>-</b>	<b>\$ (14,109,361)</b>	<b>-48.9%</b>

# Auxiliary Operations - Student Health Services

Fiscal Year 2015

as of September 30, 2014



	FY2014	Fiscal Year 2015				FY15 Projection	
	Year End Final	Adjusted Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY14 Year End	% Change
<b>Revenue</b>							
Enrollment Fees	\$ 9,276,517	\$ 9,477,016	\$ 9,477,016	\$ -	-	\$ 200,499	2.2%
Interest Income	156,110	157,697	157,697	-	-	1,587	1.0%
Sales & Services	5,196,194	5,426,081	5,426,081	-	-	229,887	4.4%
Other Revenue	158,925	162,775	162,775	-	-	3,850	2.4%
Internal Sales	7,465	32,480	32,480	-	-	25,015	335.1%
<b>Total Revenue</b>	<b>14,795,211</b>	<b>15,256,049</b>	<b>15,256,049</b>	-	-	<b>460,838</b>	<b>3.1%</b>
<b>Expense</b>							
Total Salaries and OPE	8,840,750	10,085,476	10,085,476	-	-	1,244,726	14.1%
Service and Supplies	5,920,418	6,147,447	6,147,447	-	-	227,029	3.8%
Depreciation	173,042	177,201	177,201	-	-	4,159	2.4%
<b>Total Expense</b>	<b>14,934,210</b>	<b>16,410,124</b>	<b>16,410,124</b>	-	-	<b>1,475,914</b>	<b>9.9%</b>
<b>Net Change From Operations</b>	<b>(138,999)</b>	<b>(1,154,075)</b>	<b>(1,154,075)</b>	-	-	<b>(1,015,076)</b>	<b>-730.3%</b>
Transfers In - from Education & General	35,000	-	-	-	-	(35,000)	-
Transfers In - Plant Reserves	-	838,473	838,473	-	-	838,473	-
Transfers In - Other	126,174	-	-	-	-	(126,174)	-
Transfers Out - Other	(466)	-	-	-	-	466	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>21,709</b>	<b>(315,602)</b>	<b>(315,602)</b>	-	-	<b>(337,311)</b>	<b>-1553.8%</b>
NIP Change in Fixed Assets	285,366	-	-	-	-	(285,366)	-
Fund Additions/Deductions	(26,616)	-	-	-	-	26,616	-
Beginning Fund Balance	12,521,595	12,802,054	12,802,054	-	-	280,459	2.2%
<b>Ending Fund Balance Operations</b>	<b>\$ 12,802,054</b>	<b>\$ 12,486,452</b>	<b>\$ 12,486,452</b>	<b>\$ -</b>	<b>-</b>	<b>\$ (315,602)</b>	<b>-2.5%</b>

# Auxiliary Operations - Transportation & Parking Services

Fiscal Year 2015

as of September 30, 2014



	FY2014	Fiscal Year 2015				FY15 Projection	
	Year End Final	Adjusted Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY14 Year End	% Change
<b>Revenue</b>							
Sales & Services	\$ 2,371,428	\$ 2,985,943	\$ 2,985,943	\$ -	-	\$ 614,515	25.9%
Other Revenue	9,359	411	411	-	-	(8,948)	-95.6%
Internal Sales	179,566	177,600	177,600	-	-	(1,966)	-1.1%
<b>Total Revenue</b>	<b>2,560,353</b>	<b>3,163,954</b>	<b>3,163,954</b>	<b>-</b>	<b>-</b>	<b>603,601</b>	<b>23.6%</b>
<b>Expense</b>							
Total Salaries and OPE	699,480	847,708	847,708	-	-	148,228	21.2%
Service and Supplies	1,063,521	1,172,069	1,172,069	-	-	108,548	10.2%
Depreciation	802,883	737,791	737,791	-	-	(65,092)	-8.1%
<b>Total Expense</b>	<b>2,565,884</b>	<b>2,757,568</b>	<b>2,757,568</b>	<b>-</b>	<b>-</b>	<b>191,684</b>	<b>7.5%</b>
<b>Net Change From Operations</b>	<b>(5,531)</b>	<b>406,386</b>	<b>406,386</b>	<b>-</b>	<b>-</b>	<b>411,917</b>	<b>7447.4%</b>
Fixed Asset Disposal Gain/(Loss)	(14,500)	-	-	-	-	14,500	-
Transfers In - From Plant Reserves	-	664,300	664,300	-	-	664,300	-
Transfers Out - to Education & General	-	(49,000)	(49,000)	-	-	(49,000)	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(20,031)</b>	<b>1,021,686</b>	<b>1,021,686</b>	<b>-</b>	<b>-</b>	<b>1,041,717</b>	<b>5200.5%</b>
NIP Change in Fixed Assets	(172,062)	-	-	-	-	<b>172,062</b>	-
Fund Additions from Other Funds	200,000	-	-	-	-	<b>(200,000)</b>	-
Beginning Fund Balance	7,113,659	7,121,566	7,121,566	-	-	7,907	0.1%
<b>Ending Fund Balance Operations</b>	<b>\$ 7,121,566</b>	<b>\$ 8,143,252</b>	<b>\$ 8,143,252</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 1,021,686</b>	<b>14.3%</b>

FY2015

QUARTER 1

# Auxiliary Operations - Miscellaneous & Fee Clearing Funds

Fiscal Year 2015

as of September 30, 2014



	FY2014	Fiscal Year 2015				FY15 Projection	
	Year End Final	Adjusted Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY14 Year End	% Change
<b>Revenue</b>							
Enrollment Fees	\$ 319,896	\$ 325,000	\$ 325,000	\$ -	-	\$ 5,104	1.6%
Interest Income	12,467	2,030	2,030	-	-	(10,437)	-83.7%
Sales & Services	3,456,983	3,524,434	3,524,434	-	-	67,451	2.0%
Other Revenue	17,273	28,040	28,040	-	-	10,767	62.3%
Internal Sales	604,026	606,890	606,890	-	-	2,864	0.5%
<b>Total Revenue</b>	<b>4,410,645</b>	<b>4,486,394</b>	<b>4,486,394</b>	<b>-</b>	<b>-</b>	<b>75,749</b>	<b>1.7%</b>
<b>Expense</b>							
Total Salaries and OPE	1,504,526	1,607,554	1,607,554	-	-	103,028	6.8%
Service and Supplies	2,721,373	2,584,492	2,584,492	-	-	(136,881)	-5.0%
Capital Outlay	-	31,050	31,050	-	-	31,050	-
Depreciation	185,766	117,992	117,992	-	-	(67,774)	-36.5%
<b>Total Expense</b>	<b>4,411,665</b>	<b>4,341,088</b>	<b>4,341,088</b>	<b>-</b>	<b>-</b>	<b>(70,577)</b>	<b>-1.6%</b>
<b>Net Change From Operations</b>	<b>(1,020)</b>	<b>145,306</b>	<b>145,306</b>	<b>-</b>	<b>-</b>	<b>146,326</b>	<b>14345.7%</b>
Transfers In - Educational & General	24,000	24,149	24,149	-	-	149	0.6%
Transfers In - Plant Reserves	-	1,897,541	1,897,541	-	-	1,897,541	-
Transfers In - Other	191,239	-	-	-	-	(191,239)	-
Transfers Out - Other	(454,861)	-	-	-	-	454,861	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(240,642)</b>	<b>2,066,996</b>	<b>2,066,996</b>	<b>-</b>	<b>-</b>	<b>2,307,638</b>	<b>959.0%</b>
NIP Change in Fixed Assets	(2,117,937)	-	-	-	-	2,117,937	-
Fund Deductions Plant Reserves	(348,190)	-	-	-	-	348,190	-
Beginning Fund Balance	7,242,987	4,536,218	4,536,218	-	-	(2,706,769)	-37.4%
<b>Ending Fund Balance Operations</b>	<b>\$ 4,536,218</b>	<b>\$ 6,603,214</b>	<b>\$ 6,603,214</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 2,066,996</b>	<b>45.6%</b>

FY2015

QUARTER 1

## SERVICE CENTER DEPARTMENTS

as of September 30, 2014



Service Centers are financially self-sustaining internal operations that primarily provide services to units within the university. They are expected to generate revenue from the services provided and to cover the expenses incurred to deliver the services. Rates are adjusted periodically to minimize differences between revenues and expenses. Any negative fund balances are subsidized by Education & General funds. In total, Service Center revenues are expected to decrease over fiscal year 2013 by \$3.1 million, partially due to an accounting change. Expenses are also projected to be higher than last year by \$553 thousand and the Fund Balance is anticipated to decrease by \$604 thousand.

**Telecom:** This fund records the transactions related to telecommunications expenses incurred by OSU operations as well as telecommunication services provided to other OUS entities. Telecom provides and maintains a host of local and long distance phone services and equipment including cellular phones, pagers, voicemail, data network connections, wireless network, maintenance of the physical wire plant on campus, and audio and video conference capabilities.

**Enterprise Services:** This service center will no longer exist. These services have been moved to the University Shared Services Enterprise, a Designated Operations fund.

**Network Services:** This fund is used to bill other universities for phone services.

**Printing & Mailing:** This fund records financial transactions related to printing and mailing services provided primarily to OSU departments. Printing and Mailing also provide services to customers outside of OSU.

**Motor Pool:** This fund records financial transaction related to vehicle rental and repair services provided primarily to OSU department personnel.

**Technology Support Services:** This fund records the financial transactions related to the services provided by Community Network and the OSU Computer Helpdesk.

**Miscellaneous Service Centers:** These funds include the following operations: Campus ID System, Desktop Services, Animal Isolation Lab, Lab Animal Services, Chemistry Stores, Surplus Property, Forestry Photogrammetry and Quantitative Science LAN, Statistical Services, ATLAS (Articulation Transfer Linked Audit System), Advanced Media Presentation Services, Mass Spectrometer, Electron Microscopy.

## Service Center Operations - Telecom

Fiscal Year 2015

as of September 30, 2014



	FY2014	Fiscal Year 2015				FY15 Projection	
	Year End Final	Adjusted Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY14 Year End	% Change
<b>Revenue</b>							
Sales & Services	\$ 450,152	\$ 585,000	\$ 585,000	\$ -	-	\$ 134,848	30.0%
Internal Sales	5,266,165	5,300,000	5,300,000	-	-	33,835	0.6%
<b>Total Revenue</b>	<b>5,716,317</b>	<b>5,885,000</b>	<b>5,885,000</b>	<b>-</b>	<b>-</b>	<b>168,683</b>	<b>3.0%</b>
<b>Expenses</b>							
Total Salaries and OPE	2,427,148	2,747,679	2,747,679	-	-	320,531	13.2%
Service and Supplies	3,085,822	2,837,321	2,837,321	-	-	(248,501)	-8.1%
Depreciation	466,263	460,000	460,000	-	-	(6,263)	-1.3%
<b>Total Expense</b>	<b>5,979,233</b>	<b>6,045,000</b>	<b>6,045,000</b>	<b>-</b>	<b>-</b>	<b>65,767</b>	<b>1.1%</b>
Net Change From Operations	(262,916)	(160,000)	(160,000)	-	-	102,916	-39.1%
Net Transfers In/(Out)	23,199	264,914	264,914	-	-	241,715	1041.9%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(239,717)</b>	<b>104,914</b>	<b>104,914</b>	<b>-</b>	<b>-</b>	<b>344,631</b>	<b>-143.8%</b>
Beginning Fund Balance	420,219	180,502	180,502	-	-	(239,717)	-57.0%
<b>Ending Fund Balance</b>	<b>\$ 180,502</b>	<b>\$ 285,416</b>	<b>\$ 285,416</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 104,914</b>	<b>58.1%</b>

## Service Center Operations - Network Services

Fiscal Year 2015

as of September 30, 2014



	2014		Fiscal Year 2015			FY15 Projection	
	Year End Final	Adjusted Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY14 Year End	% Change
<b>Revenue</b>							
Sales & Services	\$ 175,672	\$ 175,000	\$ 175,000	\$ -	-	\$ (672)	-0.4%
Internal Sales	326,322	375,000	375,000	-	-	48,678	14.9%
<b>Total Revenue</b>	<b>501,994</b>	<b>550,000</b>	<b>550,000</b>	<b>-</b>	<b>-</b>	<b>48,006</b>	<b>9.6%</b>
<b>Expenses</b>							
Total Salaries and OPE	489,309	496,093	496,093	-	-	6,784	1.4%
Service and Supplies	31,235	29,907	29,907	-	-	(1,328)	-4.3%
Depreciation	23,806	24,000	24,000	-	-	194	0.8%
<b>Total Expense</b>	<b>544,350</b>	<b>550,000</b>	<b>550,000</b>	<b>-</b>	<b>-</b>	<b>5,650</b>	<b>1.0%</b>
Net Change From Operations	(42,356)	-	-	-	-	42,356	-
Net Transfers In/(Out)	-	284,825	284,825	-	-	284,825	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(42,356)</b>	<b>284,825</b>	<b>284,825</b>	<b>-</b>	<b>-</b>	<b>327,181</b>	<b>772.5%</b>
Beginning Fund Balance	319,765	277,409	277,409	-	-	(42,356)	-13.2%
<b>Ending Fund Balance</b>	<b>\$ 277,409</b>	<b>\$ 562,234</b>	<b>\$ 562,234</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 284,825</b>	<b>102.7%</b>

## Service Center Operations - Printing & Mailing

Fiscal Year 2015

as of September 30, 2014



	FY2014	Fiscal Year 2015				FY15 Projection	
	Year End Final	Adjusted Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY14 Year End	% Change
<b>Revenue</b>							
Sales & Services	\$ 960,272	\$ 995,200	\$ 995,200	\$ -	-	\$ 34,928	3.6%
Other Revenue	237	-	-	-	-	(237)	-
Internal Sales	4,336,055	4,464,990	4,464,990	-	-	128,935	3.0%
<b>Total Revenue</b>	<b>5,296,564</b>	<b>5,460,190</b>	<b>5,460,190</b>	<b>-</b>	<b>-</b>	<b>163,626</b>	<b>3.1%</b>
<b>Expenses</b>							
Total Salaries and OPE	1,308,788	1,490,840	1,490,840	-	-	182,052	13.9%
Service and Supplies	3,933,764	3,959,535	3,959,535	-	-	25,771	0.7%
Depreciation	47,117	18,670	18,670	-	-	(28,447)	-60.4%
<b>Total Expense</b>	<b>5,289,669</b>	<b>5,469,045</b>	<b>5,469,045</b>	<b>-</b>	<b>-</b>	<b>179,376</b>	<b>3.4%</b>
Net Change From Operations	6,895	(8,855)	(8,855)	-	-	(15,750)	-228.4%
Net Transfers In/(Out)	-	515,531	515,531	-	-	515,531	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>6,895</b>	<b>506,676</b>	<b>506,676</b>	<b>-</b>	<b>-</b>	<b>499,781</b>	<b>7248.5%</b>
Beginning Fund Balance	975,359	982,254	982,254	-	-	6,895	0.7%
<b>Ending Fund Balance</b>	<b>\$ 982,254</b>	<b>\$ 1,488,930</b>	<b>\$ 1,488,930</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 506,676</b>	<b>51.6%</b>



## Service Center Operations - Motor Pool

Fiscal Year 2015

as of September 30, 2014

**Oregon State**  
UNIVERSITY

	2014	Fiscal Year 2015					FY15 Projection	
	Year End Final	Adjusted Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY14 Year End	% Change	
<b>Revenue</b>								
Sales & Services	\$ 212,189	\$ 651,000	\$ 651,000	\$ -	-	\$ 438,811	206.8%	
Other Revenue	30,834	-	-	-	-	(30,834)	-100.0%	
Internal Sales	2,325,792	2,095,541	2,095,541	-	-	(230,251)	-9.9%	
<b>Total Revenue</b>	<b>2,568,815</b>	<b>2,746,541</b>	<b>2,746,541</b>	<b>-</b>	<b>-</b>	<b>177,726</b>	<b>6.9%</b>	
<b>Expenses</b>								
Total Salaries and OPE	646,628	710,841	710,841	-	-	64,213	9.9%	
Service and Supplies	1,500,705	1,547,715	1,547,715	-	-	47,010	3.1%	
Depreciation	399,894	446,985	446,985	-	-	47,091	11.8%	
<b>Total Expense</b>	<b>2,547,227</b>	<b>2,705,541</b>	<b>2,705,541</b>	<b>-</b>	<b>-</b>	<b>158,314</b>	<b>6.2%</b>	
Net Change From Operations	21,588	41,000	41,000	-	-	19,412	89.9%	
Net Transfers In/(Out)	-	1,866,021	1,866,021	-	-	1,866,021	-	
<b>Net Increase (Decrease) in Fund Balance</b>	<b>21,588</b>	<b>1,907,021</b>	<b>1,907,021</b>	<b>-</b>	<b>-</b>	<b>1,885,433</b>	<b>8733.7%</b>	
Fund Additions/(Deductions)	1,021,947							
Beginning Fund Balance	1,851,390	2,894,925	2,894,925	-	-	1,043,535	56.4%	
<b>Ending Fund Balance</b>	<b>\$ 2,894,925</b>	<b>\$ 4,801,946</b>	<b>\$ 4,801,946</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 1,907,021</b>	<b>65.9%</b>	

## Service Center Operations - Technology Support Services

Fiscal Year 2015

as of September 30, 2014



	FY2014	Fiscal Year 2015				FY15 Projection	
	Year End Final	Adjusted Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY14 Year End	% Change
<b>Revenue</b>							
Sales & Services	\$ 177	\$ -	\$ -	\$ -	-	\$ (177)	-100.0%
Internal Sales	1,695,800	1,695,000	1,695,000	-	-	(800)	-
<b>Total Revenue</b>	<b>1,695,977</b>	<b>1,695,000</b>	<b>1,695,000</b>	<b>-</b>	<b>-</b>	<b>(977)</b>	<b>-0.1%</b>
<b>Expenses</b>							
Total Salaries and OPE	1,574,587	1,475,040	1,475,040	-	-	(99,547)	-6.3%
Service and Supplies	229,220	214,960	214,960	-	-	(14,260)	-6.2%
Depreciation	4,898	5,000	5,000	-	-	102	2.1%
<b>Total Expense</b>	<b>1,808,705</b>	<b>1,695,000</b>	<b>1,695,000</b>	<b>-</b>	<b>-</b>	<b>(113,705)</b>	<b>-6.3%</b>
Net Change From Operations	(112,728)	-	-	-	-	112,728	-
Net Transfers In/(Out)	-	-	-	-	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(112,728)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112,728</b>	<b>-</b>
Beginning Fund Balance	370,821	258,093	258,093	-	-	(112,728)	-30.4%
<b>Ending Fund Balance</b>	<b>\$ 258,093</b>	<b>\$ 258,093</b>	<b>\$ 258,093</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

## Service Center Operations - Miscellaneous Service Centers

Fiscal Year 2015

as of September 30, 2014



	2014	Fiscal Year 2015				FY15 Projection	
	Year End Final	Adjusted Budget	Year End Projection	Favorable (Unfavorable)	% Change	Compared w/ FY14 Year End	% Change
<b>Revenues</b>							
Sales & Services	\$ 786,299	\$ 959,230	\$ 959,230	\$ -	-	\$ 172,931	22.0%
Other Revenue	10,671	-	-	-	-	(10,671)	-100.0%
Internal Sales	2,648,436	2,552,066	2,552,066	-	-	(96,370)	-3.6%
<b>Total Revenue</b>	<b>3,445,406</b>	<b>3,511,296</b>	<b>3,511,296</b>	<b>-</b>	<b>-</b>	<b>65,890</b>	<b>1.9%</b>
<b>Expenses</b>							
Total Salaries and OPE	2,672,398	2,649,644	2,649,644	-	-	(22,754)	-0.9%
Service and Supplies	1,296,853	1,821,301	1,821,301	-	-	524,448	40.4%
Depreciation	50,134	37,626	37,626	-	-	(12,508)	-24.9%
<b>Total Expense</b>	<b>4,019,385</b>	<b>4,508,571</b>	<b>4,508,571</b>	<b>-</b>	<b>-</b>	<b>489,186</b>	<b>12.2%</b>
Net Change From Operations	(573,979)	(997,275)	(997,275)	-	-	(423,296)	73.7%
Net Transfers In/(Out)	1,154,644	1,190,313	1,190,313	-	-	35,669	3.1%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>580,665</b>	<b>193,038</b>	<b>193,038</b>	<b>-</b>	<b>-</b>	<b>(387,627)</b>	<b>-66.8%</b>
Fund Deductions to Reserves	(7,836)	-	-	-	-	<b>7,836</b>	-100.0%
Beginning Fund Balance	255,448	828,277	828,277	-	-	572,829	224.2%
<b>Ending Fund Balance</b>	<b>\$ 828,277</b>	<b>\$ 1,021,315</b>	<b>\$ 1,021,315</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 193,038</b>	<b>23.3%</b>



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