

GLOSSARY

- **Education and General (E&G)** The Education and General revenue budget consist of Public University Fund state allocation, tuition and student course fees, internal sales and miscellaneous revenue. The expense/transfer budget supports activities and services that are intrinsic to the university, including instruction, research, student services, libraries, administration, and maintenance of the campus facilities.
- **Auxiliary Services** include services that are essential to the support of the university's academic programs. Auxiliary units are expected to generate sufficient revenue to cover all costs of operating and capital need, and are not supported by state allocation/funding. Departments such as Housing and Dining, Student Health Center, Parking Services, Athletics, General Rentals, the Integrated Services Building (ISB) and the Incidental Student Services Fee are considered Auxiliaries at EOU. Ideally, all auxiliary enterprise units are required to pay an overhead fee to the campus for the support central services offered.



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- **Designated Operations** are university functions that provide self-support operations related to non-instructional activities such as field trips and community education. A Designated Operations fund will be established when approximately 80% or greater of a self-support activity is funded from external sources, including student fees for field trips.
- A **Service Department** fund is established with the majority of the activity is internal to the university. EOU's Serviced Departments include: Surplus property, Telecommunications and Audio Visual departments, Tele-productions and Motor Pool.

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- **Student Fees** include tuition and course fees charged for all credit courses at EOU. Course fees are charged in association with a particular class, typically these fees are for labs, academic field trips or course materials. Tuition in this category includes fee remissions.
 - **Fee Remissions** are also known as tuition discounting or institutional resources provided to students as financial aid. Discounts and allowances have a significant impact on the financial statements, therefore it is required that fee remissions are recorded as negative revenue in order to discount tuition.
- **Government Resources and Allocations** are funds allocated through the Public University Support Fund (PUSF). The allocation also includes funding for special projects such as the Small Energy Loan Program (SELP) that is sponsored by the Oregon Department of Energy. The loans are for the purposes of providing partial funding for energy conservation or energy efficient projects.

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- **Gifts, Grants and Contracts** can be funded through state, local government agencies, and private organizations. Each grant or contract is for a specific program or project, and functions associated with the award must be performed in accordance with the conditions of the agreement outlined by the sponsoring agencies. The revenue received in E&G funds is related to the indirect and administrative cost recovery on the grant or contracts.
- **Investment/Debt/Debt Service** is revenue from interest on accounts and investments as well as royalty and collections charges.
- **Sales and Services** is made up of event income, library fines, forfeited deposits, transcript and testing fees.
- **Other Revenue** is generated from rebates and contracts such as Barnes and Noble and the Law Library.
- **Internal Sales** is primarily used for revenue generated for internal telecommunication services and copy services.



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- **Unclassified Salaries** include Faculty and Administrative Professionals salaries, as well as salary pay for those employees on sabbatical and any offsets/stipends received as part of the employees pay.
- **Unclassified Pay** is used for faculty overload pay, summer pay awards, vacation payouts, taxable moving expenses and employee discounts on services (athletic facility usage)
- **Classified Salaries** are those in the SEIU bargaining unit, this includes both full time and part time classified employees.
- **Classified Pay** includes overtime, temporary employees, vacation payouts for classified staff,
- **Student Pay** is for our students whose primary effort is directed toward receiving a formal education and whose work effort is part-time and secondary in nature. A student employee may be enrolled in either a secondary or a post-secondary institution.
- **Graduate Assistants** is for students working as graduate assistants within the university.
- **Benefit Compensation** this category is used for employee moving related expenses.
- **Other Payroll Expenses** is the amount paid for each employee by EOU based upon the type of employment, the gross pay amount, retirement system eligibility, and benefits. OPE varies monthly and annually, but a rate is estimated by the Budget Office so that departments can plan for this expense.



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- **Services and Supplies** are expenses associated with the maintenance and administration of the day-to-day business of the institution. The operating expenses include supplies, utilities, repairs, travel and fees, but do not include capital expenses.
- **Capital Expenses** are purchases of equipment, buildings, major remodeling, or improvements other than buildings (such as artwork, outside lighting systems, sidewalks, etc.) that meet the dollar threshold and other criteria for capitalization but are not funded through capital construction project funds. Capitalized equipment is tangible, personal property that is loaned, leased, controlled, or possessed by an institution and is not consumed in the normal course of business, has a value in excess of \$5,000 and has a useful life that exceeds one year. For EOU this expense area is primarily used for purchases of Library Collection materials.
- **Student Aid** is used for tuition payments, usually associated with Lottery or Incidental Fees.
- **Internal Sales Reimbursements** consist of all operations, which provide services or supplies to others and charge a fee for the recovery of the cost incurred. These are non-cash transactions for goods and services necessary to meet the mission of the university. These may be between departments and units; or charges to externally funded grants/contracts or state-wide public service projects.
- **Transfers In/Out Transfers (Net)** are used when moving from one fund type to another, such as in the case of providing funding from operations for a capital project. Transfers can be used within fund types to redistribute resources between individual operating funds, as in the case of funding for cost share. Transfer account codes are also used to move cash associated with budget within the Budgeted Operations fund type.



GLOSSARY

Governor's Recommended Budget (GRB)

The Governor and the CFO review the budget requests. They use the Governor's priorities, budget policies, and current law to make budget decisions. The Governor's Recommended Budget document summarizes those decisions. It gives data on all the state's revenues and expenditures. It also gives information on each agency's budget. The Department of Revenue puts together a Tax Expenditure Report that is published at the same time. The Tax Expenditure Report outlines the various reductions available to residents for the income tax. The Governor presents the Recommended Budget to the Legislature when it meets at the start of the next calendar year (for example, January of 2021, during the 2021-23 biennium).

Legislatively Adopted Budget (LAB)

Once the Governor's Recommended Budget is received, legislative committees review the proposed budget. They hold public hearings to request feedback from each agency and the public. Each budget bill has a Budget Report that presents the committee's recommendations. The Legislature votes on each budget bill. The budget bills that are enacted into law make up the Legislatively Adopted Budget. Agencies carry out, or execute, the budget over the two year budget period.





QUESTIONS?