

REVIEW OF OPERATING FUND TYPES

- Education and General (E&G)
- Auxiliary Services
- Designated Operations
- Service Departments

These are the funds included in the quarterly management report.



MAJOR FUND TYPES

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.

Revenue drivers:

- Tuition and student fees
- Institutional Fee Remissions
- State funding
- Indirect cost recovery (grants)
- Investment earnings

Expenditure Drivers:

- Employee compensation
- Direct Expenses
- Transfers In/Out



MAJOR FUND TYPES

Auxiliary Enterprises

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. Auxiliaries make the principle payments from their net revenue.

Revenue drivers:

- Student Health Fees
- Room and Board
- Student Incidental Fees
- Athletic Ticket Income
- Parking Fees and Fines
- Sports Lottery
- General Rental Income
- Integrated Services Building Income

Expenditure Drivers:

- Health Service Contract
- Counseling Services
- Room and Board Expenses
- XI-F Bond Debt
- Student Athlete Expenses (sports)
- Parking Enforcement and Lot Maintenance
- Student Activities



FUND TYPES

Designated Operations

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.

Revenue drivers:

- Field Trip Income
- Athletic Donations (not EOU Foundation)
- Athletic Camps
- Rural Engagement and Vitality Center (REV)
- Library Services

Expenditure Drivers:

- Field Trip Expenses
- Athletic Sport Expenses (transfer out)
- REV Contract Wallowa Resources
- Library Contracts



FUND TYPES

Service Departments

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, Teleproductions and Motor Pool.

Revenue drivers:

Audio Visual revenue

Telecommunications and Teleproductions Partner Revenue

Library Copy Services

Expenditure Drivers:

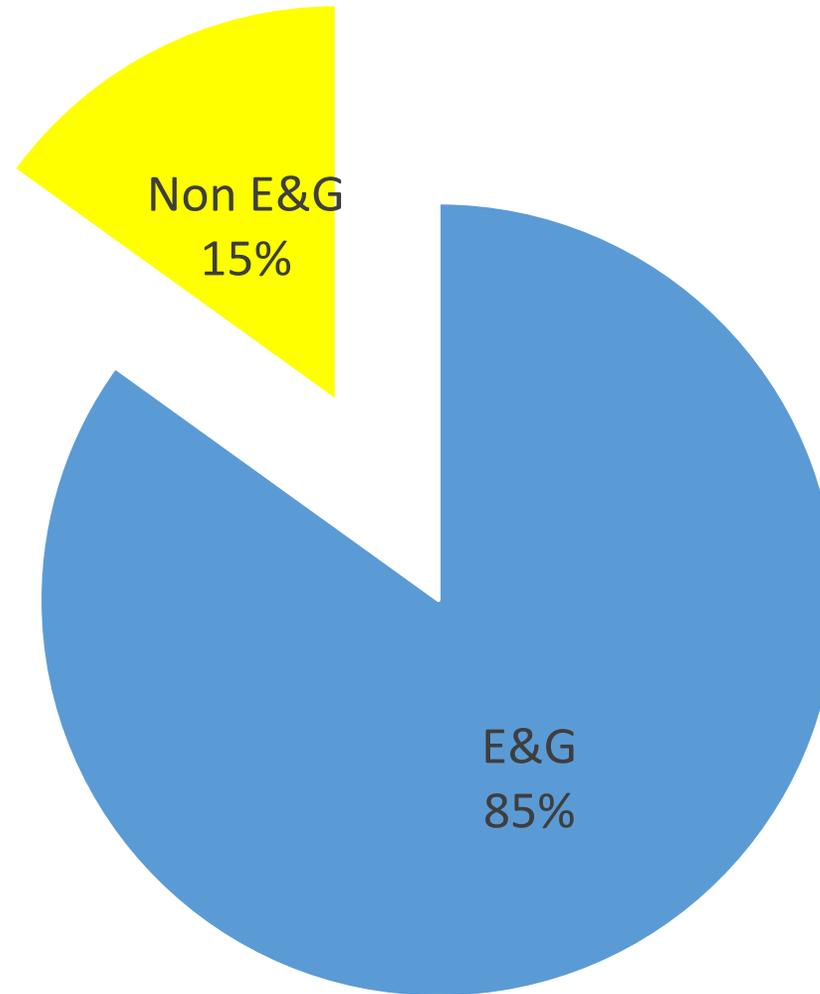
Audiovisual set up and contracts

Telecommunications contracts

Library copier supplies



FY21 BUDGETED EXPENDITURES/TRANSFERS BY FUND TYPE



■ E&G ■ Non E&G

