



FY 2024

Budget Proposal

Memorial Union (MU)

Budget Manager(s): Deb Mott

Student Advisory Board Chair: E. Paige Vaughn

Student Advisory Board Membership: Isabelle Sandgren - Vice Chair, Noah Roberts - SFC Liaison, Drake Scrafford – Activities Chair, Emma Moorehead – Panhellenic, Carolyn Pearce – RHA President, Kelsey King, Ricky Cerrato, Non-voting Mike Mayers Faculty, Non-voting Mike Mathews - Staff

Date of Approval by Student Advisory Board: 11/17/2022

Submitted to Student Fee Committee Chair Joe Page on 12/2/2022.

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Part I: Budget Template

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 Requested Budget FY24 2023-2024

Enrollment Summary				
	Approved Budget FY23	Prior Year Approved Budget + Inflation	Requested Budget FY24	% Change
Fall, Winter, Spring	63,476	65,090	65,090	2.54%
Summer	-	-	-	0.00%

Incidental Fee Matrix					
*Does not include decision packages					
	Approved Budget FY23	Prior Year Approved Budget + Inflation	Requested Budget FY24	Requested % Change	Requested \$ Change
Fall, Winter, Spring	\$ 85.29	\$ 85.41	\$ 86.92	1.91%	\$ 1.63
Summer	\$ -	\$ -	\$ -	0.00%	\$ -

Operating Budget					
	Approved Budget FY23	Prior Year Approved Budget + Inflation	Requested Budget FY24	Requested % Change	Requested \$ Change
Total Revenue	\$ 1,439,496	\$ 1,439,496	\$ 1,538,705	6.89%	\$ 99,209
Total Expense	\$ 5,652,550	\$ 5,798,172	\$ 5,995,582	6.07%	\$ 343,032
Total Revenue less Expense	\$ (4,213,054)	\$ (4,358,676)	\$ (4,456,877)	5.79%	\$ (243,823)

Operating Fund Balance Analysis	FY20	FY21	FY22
June 30th Ending Balance	\$ 1,155,831	\$ 989,541	\$ 1,430,217

Reserve Budget					
	Approved Budget FY23	Prior Year Approved Budget + Inflation	Requested Budget FY24	Requested % Change	Requested \$ Change
Building Reserves-MU	\$ 1,014,992	\$ 1,014,992	\$ 1,014,992	0.00%	\$ -
Building Reserves-SEC	\$ 170,000	\$ 170,000	\$ 170,000	0.00%	\$ -
Equipment Reserves	\$ 15,742	\$ 15,742	\$ 15,742	0.00%	\$ -
Total Reserves	\$ 1,200,734	\$ 1,200,734	\$ 1,200,734	0.00%	\$ -

Reserve Funds Balance Analysis	FY20	FY21	FY22
June 30th Ending Balance			
Building Reserves-MU	\$ 1,352,678	\$ 1,802,099	\$ 4,507,197
Building Reserves-SEC	\$ 555,959	\$ 743,458	\$ 931,075
Equipment Reserves	\$ 82,450	\$ 76,001	\$ 94,780

Decision Packages						
	Description	Index	Requested \$ Amount	Cost per Student per Term	% Impact to Fee	
Decision Package #1	Student Wage Increase (2.75%)	Multi	\$ 25,385	\$ 0.39	0.46%	
Decision Package #2	Administrative Specialist	MUNADM	\$ 85,919	\$ 1.32	1.55%	
Decision Package #3	Project Manager	MUNFAC	\$ 59,232	\$ 0.91	1.07%	
Decision Package #4	Gallery & Art Student Payroll	MUN72F	\$ 3,255	\$ 0.05	0.06%	
Decision Package #5	Gallery & Art Supplies	MUN72F	\$ 5,858	\$ 0.09	0.11%	

Requested FY 24 Fee Dollars					
	Approved Budget FY22	Prior Year Approved Budget + Inflation	Approved Budget FY23	Requested % Change	Requested \$ Change
Requested FY 24 Fee Dollars	\$ 5,413,868	\$ 5,559,337	\$ 5,657,623	4.50%	\$ 243,755

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Account Category	Approved Budget FY21	Actual FY21	Approved Budget FY22	Actual FY22	Approved Budget FY23	Prior Year Approved Budget + Inflation	Requested Budget FY24	Amount of Change FY24	Requested % Change FY24	0% Impact (no change to fee)	Decision Package #1 FY24	Decision Package #2 FY24	Decision Package #3 FY24	Decision Package #4 FY24	Decision Package #5 FY24
	2020-2021	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
Revenue															
Investments (05100 - 05265)	12,889	51,731	0	20,633	0	0	0	0	-	0	0	0	0	0	0
Sales & Services (06000 - 06998)	481,181	190,398	421,056	436,367	421,056	421,056	385,701	(35,355)	-8.40%	385,701	0	0	0	0	0
Medical and Hospital Services Income (07000 - 07899)	0	0	0	0	0	0	0	0	-	0	0	0	0	0	0
Other Revenues (08000 - 08899)	59,685	55,109	54,370	14,443	54,370	54,370	9,448	(44,922)	-82.62%	9,448	0	0	0	0	0
Internal Sales (09000 - 09403)	422,009	86,417	397,731	368,764	398,331	398,331	399,331	1,000	0.25%	399,331	0	0	0	0	0
Internal Sales Reimbursement (79000 - 79398)	550,140	225,989	564,259	577,160	565,739	565,739	744,225	178,486	31.55%	744,225	0	0	0	0	0
Total Revenue	1,525,904	609,644	1,437,416	1,417,366	1,439,496	1,439,496	1,538,705	99,209	6.89%	1,538,705	-	-	-	-	-
Expenses															
Salary															
Unclassified Salaries (10100 - 10299)	433,908	418,115	430,848	432,013	496,144	511,028	458,458	(37,686)	-7.60%	458,458	0	0	43,764	0	0
Classified Salaries (10300 - 10485)	1,103,078	691,262	939,641	933,354	1,056,102	1,087,785	1,283,383	227,281	21.52%	1,283,383	0	48,141	0	0	0
Student Pay (10500 - 10540)	752,309	224,247	720,102	550,846	901,910	919,948	860,314	(41,596)	-4.61%	850,114	24,801	0	0	2,892	0
GTA Pay (10600 - 10640)	0	0	0	0	0	0	0	0	-	0	0	0	0	0	0
Moving Expenses (10780 - 10790)	0	0	0	0	0	0	0	0	-	0	0	0	0	0	0
Total Salary	2,289,295	1,333,623	2,090,591	1,916,213	2,454,156	2,518,762	2,602,155	147,999	6.03%	2,591,955	24,801	48,141	43,764	2,892	-
Other Payroll Expenses (OPE)															
Other Payroll Expense (10900 - 10935)	0	21,881	0	(5,308)	0	0	0	0	-	0	0	0	0	0	0
Grad Assistant Fee Remissions (10941 - 10954)	0	0	0	0	0	0	0	0	-	0	0	0	0	0	0
Unclassified Other Payroll Expense (10960 - 10968)	245,608	245,644	251,355	269,365	289,257	297,935	278,346	(10,911)	-3.77%	278,346	0	0	15,545	0	0
Classified Other Payroll Expense (10970 - 10978)	753,972	614,690	693,813	648,048	749,334	771,814	875,738	126,404	16.87%	875,738	0	37,507	0	0	0
Student Other Payroll Expense (10980 - 10988)	18,507	3,035	17,059	8,463	18,040	18,401	12,967	(5,073)	-28.12%	12,814	372	0	0	42	0
GTA Other Payroll Expense (10990 - 10998)	0	0	0	0	0	0	0	0	-	0	0	0	0	0	0
Total Other Payroll Expenses (OPE)	1,018,087	885,250	962,227	920,568	1,056,631	1,088,150	1,167,051	110,420	10.45%	1,166,898	372	37,507	15,545	42	-
Total Salary & Other Payroll Expenses (OPE)	3,307,382	2,218,873	3,052,818	2,836,781	3,510,787	3,606,911	3,769,206	258,419	7.36%	3,758,853	25,173	85,648	59,309	2,934	-
Other Expenses															
Supplies (20000 - 21070)	186,067	147,491	188,283	184,052	206,118	210,240	219,780	13,662	6.63%	219,780	0	0	0	0	6,000
Communications / Postage & Shipping (22000 - 22599)	43,468	36,636	46,184	35,360	47,108	48,050	48,050	942	2.00%	48,050	0	0	0	0	0
Facilities & Utilities (23000 - 23599)	1,138,429	525,807	769,597	715,158	1,020,005	1,040,405	1,059,438	39,433	3.87%	825,967	0	0	0	0	0
Rentals & Leases (24000 - 24299)	22,550	769	21,457	35,217	17,566	17,917	17,917	351	2.00%	17,917	0	0	0	0	0
Fees & Services (24500 - 24999)	118,907	26,630	123,506	77,377	125,976	128,496	128,494	2,518	2.00%	128,494	0	0	0	0	0
Medical and Scientific Services (25000 - 25199)	6,143	0	1,000	7	1,020	1,040	1,040	20	1.96%	1,040	0	0	0	0	0
Assessments (28000 - 28590)	515,141	595,568	647,265	607,155	666,311	686,300	687,903	21,592	3.24%	687,903	0	0	0	0	0
Conferences, Entertainment, etc (28600 - 28699)	8,262	860	5,300	2,909	5,400	5,508	5,508	108	2.00%	5,508	0	0	0	0	0
Fiscal Management Expense (28700 - 28725)	9,589	9,489	14,730	18,138	19,622	20,014	24,957	5,335	27.19%	24,957	0	0	0	0	0
Medical Insurance Expense (28730 - 28731)	0	0	0	0	0	0	0	0	-	0	0	0	0	0	0
Debt/Investment Expense (28800 - 28840)	2,417,725	2,405,305	2,341,216	2,341,311	2,273,880	2,273,880	2,203,866	(70,014)	-3.08%	2,203,866	0	0	0	0	0
Miscellaneous Services & Supplies (28900 - 28999)	4,202	4,173	4,286	19,069	4,138	4,221	4,221	83	2.01%	4,221	0	0	0	0	0
Training (29000 - 29052)	12,576	277	4,636	2,390	12,689	12,943	12,943	254	2.00%	12,943	0	0	0	0	0
Travel (39100 - 39999)	13,467	(864)	8,818	2,914	11,855	12,092	12,092	237	2.00%	12,092	0	0	0	0	0
Student Aid (50000 - 59101)	0	0	0	0	0	0	0	0	-	0	0	0	0	0	0
Merchandise for Resale or Redistribution (60000 - 65199)	5,279	113	3,877	961	3,955	4,034	4,034	79	2.00%	4,034	0	0	0	0	0
Total Other Expenses	4,501,805	3,752,256	4,180,155	4,042,018	4,415,643	4,465,141	4,430,243	14,600	0.33%	4,196,772	-	-	-	-	6,000
Grand Total Expenses	7,809,187	5,971,128	7,232,973	6,878,799	7,926,430	8,072,052	8,199,449	273,019	3.44%	7,955,625	25,173	85,648	59,309	2,934	6,000
Total Revenue less Total Expenses	(6,283,283)	(5,361,484)	(5,795,557)	(5,461,432)	(6,486,934)	(6,632,556)	(6,660,744)	(173,810)	2.68%	(6,416,920)	(25,173)	(85,648)	(59,309)	(2,934)	(6,000)
Total Transfers	(6,283,283)	(6,390,919)	(5,795,556)	(5,950,221)	(6,541,934)	0	(6,541,934)	0	0.00%	0	0	0	0	0	0
Other Expenses															
Capital Outlay (40000 - 42001)	0	0	0	0	55,000	0	0	(55,000)	-100.00%	0	0	0	0	0	0
Depreciation Expense (80500 - 80671)	1,440,339	1,439,467	1,420,205	1,424,442	1,374,679	0	1,368,913	(5,766)	-0.42%	0	0	0	0	0	0

Please include purchases you will be making using 4xxxx account codes from your operating accounts that will be booked as an asset

Part II: Budget Rationale

This section includes questions from the Student Fee Committee to be answered by units and their Student Advisory Boards.

Section 1. Overview of the Unit

1.1. What are the unit's mission, vision, and values, as well as any other guiding principles that influence the unit?

Vision

Every community member of Beaver Nation feels welcome and recognized.

Mission

The Memorial Union supports the University mission by creating community centered inclusive facilities and environments, providing formal and informal gathering spaces that build meaningful relationships. We are a student-centered organization that fosters student engagement through employment and engages in shared decision making with the Advisory Board.

Values

Service

We are in service to others.

We educate and mentor student employees and staff.

We display a positive, affirming image and reflection of self and the Memorial Union as it pertains to customer service.

Inclusion

We work every day to welcome people.

We value each other.

We engage and include the whole Oregon State University community

Accountability

We are responsible to each other. We own our mistakes, apologize, and make amends.

We are stewards of our reputation, programs, budgets, and facilities.

We are accountable to the Oregon State University community.

We continually learn, unlearn, and relearn through curiosity thereby empowering us to excel in our focus on student success.

1.2. Please briefly outline the unit's structure and the services it provides to students. If there are multiple subunits or programs, please briefly describe each separately. How do each of these programs/services add value to student life at OSU? In outlining the unit structure, please also include the number of professional staff and student employees in each subunit/program area.

See Addendum A – Org Structure

The Memorial Union is made up of four units that support student success.

1. Facilities is made up of nineteen full time staff and twenty-five students custodial, trades and maintenance staff that keep *nine Student Fee Funded facilities ready to meet students' needs daily all year round. This team also maintains UHDS Retail outlets.
2. Events, Operations and Lanes & Games is made up of five full time staff and ninety student staff that support reservations, events, daily operations for the MU, Student Experience Center (SEC), MU Quad and SEC Plaza, information Desk and lanes & Games.
3. The Creative Studio has 1.5 FTE full time staff and five graphic designers and two photographers and videographers that have multiple retainer clients in Student Affairs.
4. Capital & Facility Projects is a separate function that focuses on the large scale or vendor specific projects for the nine Student Fee Funded facilities. Short-term, this position is a .49 FTE. Long-term this position will need to be funded for a 1.0 Capital Construction Manager. These buildings except the MU and Pride Center have been newly built since 2014. As the buildings age, recurring projects must be planned and managed to maintain the buildings throughout the life cycle. Buildings that are properly and regularly maintained will have a life span that exceeds the planned life cycle.

The MU units listed above generate revenue to help offset expenses and lessen the need for student fees.

*Student Fee Funded Facilities served by the MU:

1. MU
2. SEC/SEC Plaza
3. Beaver Beginnings (FRC)
4. Our Little Village, Milne (FRC)
5. Ena Haus (SEE)
6. LBH Black Cultural Center (SEE)
7. Caesar Chavez Cultural Center (SEE)
8. Asian Pacific Cultural Center (SEE)
9. Pride Center (SEE)

UHDS Retail Outlets

1. Java Stop
2. Bites Convenience Store
3. Off the Quad
4. Rocket Burger
5. North Porch Cafe
6. Java II, Library
7. E-Café, Kelley Engineering
8. Dixon Café, Dixon
9. Trader Bing's, Austin Hall
10. Ava's Café, Linus Pauling Science Center
11. Coffee Coral, Magruder Hall
12. The Dam, The Learning Innovation Center

1.3. Who is the primary target audience that the unit serves? How does the unit reach out to this audience and are there any challenges with that outreach? How does the unit ensure that it is accessible to all students at OSU?

The MU, which is the campus student union serves students, faculty, staff, alumni, visitors, and guests. Every student will visit the MU to obtain their ID Card and is the home base for START Programs and Admission visitations.

The Student Experience Plaza hosts multiple formal and informal events annually. This unique location also provides a covered outdoor space that when built in 2015 set architectural precedence for the Corvallis campus.

The Student Experience building houses the Student Experiences & Engagement units, ASOSU, Dean of Students units and the Financial Strategic Services for Student Affairs.

Accessibility, in terms of ADA to the MU is an ongoing process of improvement given the original building plans from 1926. Since 1980, continual ADA improvements have designed, funded, and constructed. The most recent construction was 2015 SEC and MU East Wing and the 2020 first floor women's restroom.

The SEC is fully accessible meeting all the ADA requirements.

1.4. What, if any, are the existing impacts of the COVID-19 pandemic on the unit? How has the pandemic affected the unit's operations for FY23?

The MU cut four custodial positions during COVID and are still impacted for the next fiscal year. The plan to increase student staffing to meet demands has not been successful due to the lack of interest from students in applying or maintaining these positions.

One tactic employed is to increase pay rates for custodial students working weekends. Again, without success. To date, the custodial teams are understaffed and struggling to meet the current cleaning levels to meet our standards.

The MU does work with local temporary agencies to fill positions as required. However, utilizing temporary staff ends up with inconsistencies in skill levels and attendance thereby lowering the service standards and customer service we expect.

The MU also cut and administrative assistance to the Director position. This position also supported Events, Lanes and Games, The Advisory and Activities Board, Creative Studio and lead the Information and Welcomes desk staff. This support position is listed under Decision Packages #2 (DP2).

Section 2. Goals and Strategic Planning

2.1. What were the major goals of the unit for FY22 and to what extent have they been achieved?

The goals for FY22 were based on issues from COVID. FY22 was still under COVID restrictions for two-thirds of the Academic year and negatively impacted revenue generation, consistent staff levels, customer service and technology. The MU had upgraded the AV technology in meeting rooms to meet the demand for hybrid meetings. Honestly, trying to keep our buildings open, clean, and staffed were the main goals. Our staff was moderately successful given the obstacles of intense training required for the use of recent technology. The biggest obstacle besides adequate staff was acquiring equipment and supplies as needed to provide service. We currently experience long delivery timelines when ordering equipment.

2.2. What are the long-term strategic goals that the unit wants to work toward? What are the current obstacles in working toward them?

The MU team is currently performing a self-assessment review utilizing the Council for the

Advancement of Standards in Higher Education (CAS). These standards contain twelve common criteria covering forty-five functional areas for student unions. We are using self-assessment guides to analyze our programs to assess the effectiveness of meeting student needs. This year-long study will provide valuable information in areas of growth for our department. Once completed, an external team will be requested to review the Student Union and provide feedback based on their assessments.

The historic Memorial Union will turn one hundred years old in 2028. Funding to keep the facility welcoming to all is a heavy lift for students as the sole funding source. Work is underway to explore other funding options however the student voice is needed to support the future of the student union.

Section 3. Financial and Budgetary Overview

3.1. Briefly outline the sources of revenues for the unit. What is the unit doing to increase revenue from these sources? What other sources of revenue can be explored by the unit?

We are pleased with the budget planning for FY24 as the income is projected to increase by 7%. This increase is the reason for our Fall, Winter, Spring fee request to come in at 1.91%!

The revenue generated by the MU comes from services provided in various areas.

1. The Creative Studio has clients on retainer that pay annually for a suite of graphic design and videography services.
2. Events generates revenue through room rentals, equipment rentals, and event management services.
3. Custodial revenue is generated by fees assessed to clean the Cultural Resources Centers, Family Resource Center and UHDS retail outlets.
4. Project management fees are charges to non-MU units for project coordination of facilities and space.
5. Facilities receives revenue from the ID Center, Panda, UHDS Retail, US Bank, Pepsi and Snack Vending on campus, and maintenance services for non-MU areas.
6. Lanes & Games generates revenue through sales and programs of bowling, billiards and games to students, faculty, staff, and visitors. Physical Activity Classes (PAC) pay for bowling and billiards classes. Recreational Sports pay for intramural teams. To participate.

Beginning July 1, 2023, Happy Lemon, a new restaurant, will be opening in the MU Commons. The MU continually researches ways increasing revenue.

3.2. Briefly outline the expenses for the unit. Are there ways the unit decrease the expenses without adversely impacting the services being provided to the students? If so, how?

The primary expenses area facilities and payroll. Both areas have expenses where we have minor control over inflation and cost of living increase. Supplies and utilities increase are averaging about 8%. Pay and benefits (OPE) have increases averaging 6.5%.

Currently, our expenses are offset by revenue generation. Therefore, decreases in expenses would come from decreases in services and revenue.

3.3. Briefly describe the state of the building and equipment reserves. What are some of the expenditures funded from these reserves in recent history? What are

the expenses planned to be funded from these reserves in the short- and long-term?

The MU reserve (MUNBD1) is funded to maintain standard improvements and capital projects. Last year, the four porches of the MU underwent a waterproofing project that will last 30 years.

Currently, the MU roof and internal gutter system is failing. A new roof system with a twenty-year life including skylights and repair of the decorative gutter system is estimated at \$4,000,000. The current MU Reserve as of June 30,2022 was \$4,500,000 and will not cover the cost of this capital project.

The source of funding will come from the Internal Bank Student Building Loan/Debt Fee Fund. We are requesting the use of the \$1,000,000 appropriated by Student Fees from the contingency fund paydown last year to be allocated to the roof/gutter project.

However, this project is one of four capital projects in the next ten to twelve years estimated to cost over \$44,000,000. This level of funding cannot fall on the shoulders of student fee as a sole source.

3.4. Briefly describe the state of the carried-forward fund balance. What are some of the expenditures funded from this in recent history? What are the expenses planned to be funded from this in the short- and long-term?

This is an interesting question. This fiscal year is the first year where SFF units did not receive funds at the beginning of the term to be reconciled at the end of the term. The MU's carry-forward balance of \$1,400,000 is funding the expenses for summer and fall terms. As of Friday December 12th, the MU expenses have drawn down the beginning fund balance and generated revenue by approximately \$400,000.

This fiscal year budgeting process will shift our perception of managing this new model. Given the finance and Administration policy of not charging departments interest on negative balances until the year end, the MU team will be diligent in tracking revenue and expenses to meet our goals for this fiscal year.

3.5. What, if any, major revenues/expenditures are anticipated in the next few years?

There are no major revenue or expenses outside of the capital projects anticipated.

Section 4. Requested Budget for FY24

4.1. Please briefly describe the requested budget for FY24. Include details about things that impacted the unit in the last year and how the unit came to the requested budget amounts.

The Fall, Winter, Spring fee request of \$86.92 is a 1.91% increase from FY23. The exceptionally low request is due to increased revenue generated by charging for fees and services typically not recovered in prior years. These fees are charged to non-MU departments for goods and services provided by the MU for facility maintenance, cleaning, and project support.

4.2. Please outline the priorities and the needs of the students that were identified which informed the development of this requested budget. Also speak to the process for collecting feedback from the student body and the role of the Student Advisory Board in this entire process.

The MU Student Advisory Board has played an integral role in budget development this year. Our members are extraordinarily active in rich budget discussions and provided outstanding feedback as we developed this request.

Student development has been a primary focus as we train our employees to take on important level of responsibilities. This year is the first full year coming out of COVID and our training process and outcomes have been under revision based on current skill sets of our staff. The MU has always relied on generational student staffing to onboard and train basic skills of our teams. We lost 90% of our student staff during COVID which has impacted our depth of knowledge. This recovery will take at least three more years to reach our preferred level of skill to serve our OSU community.

4.3. Please describe how the unit will address the priorities identified by the ASOSU Executive Branch and Congressional Budgets Committee.

The MU has put forth a decision package to cover the 2.75% student wage CPI increase. We fervently hope that The SFC and ASOSU will see fit to award this pay increase for our student employees.

The MU does not directly run programs, but we do support programs housed in the MU and SEC.

- The Grigg's Center for the Success of Black and Indigenous Students run by Equal Opportunities Program (EOP) is in its first full year of operations. The student response to this center has exceeded expectations. The MU support of this program provides a

comfortable and welcoming space where students can engage academically and socially outside of the classroom and living environments. The MU facility is a better place by supporting this program where barriers to access of services are being dismantled.

- Counseling and Psychological Services (CAPS) has assigned space in MU 214 to provide consultation for student needs and coordinated care, intake session, individual session and “On Demand” sessions. CAPS has also provided embedded session for the Grigg’s Center by using MU 214 room for privacy and confidentiality.

Student engagement is a student unions highest priority for fostering sense of belonging. The MU works supports hundreds of student groups by providing space for weekly meetings at 100% discount for rooms and basic AV equipment. The events teams provide event planning resources for students where collaboratively successful events are achieved.

The MU has managed our budget in sustainable ways however this year will stand out for our base request of 1.91% increase request. Our full time and student employees and Advisory Board all play roles in managing sustainable operating revenue and expenses.

4.4. Please describe the decision packages included in the budget proposal and explain why they are required. In case of multiple decision packages, please discuss each of them separately.

Decision Packages					
	Description	Requested \$ Amount	Cost per Student per Term	% Request of Fee Request	MU SAB Recommendation
Decision Package #1	Student Wage Increase (2.75%)	\$ 25,385	\$ 0.39		Passed 8-0-0
Decision Package #2	Administrative Specialist	\$ 85,919	\$ 1.32		Passed 8-0-0
Decision Package #3	Project Manager	\$ 59,232	\$ 0.91		Passed 8-0-0
Decision Package #4	Gallery & Art Student Payroll	\$ 3,255	\$ 0.05		Passed 8-0-0
Decision Package #5	Gallery & Art Supplies	\$ 5,858	\$ 0.09		Passed 8-0-0

DP 1 is the student wage increase to cover the CPI wage increase.

DP2 is for the request of an Administrative Specialist to assist the Director position. This position also supports Events, Lanes and Games, The Advisory and Activities Board, Creative Studio and lead the Information and Welcomes desk staff.

DP3 request partial funding for a Capital Construction Project Manager that focuses on the large scale or vendor specific projects for the nine Student Fee Funded facilities. Short-term, this position is a .49 FTE. Long-term this position will need to be funded for a 1.0 Capital Construction Manager.

DP 4 is requested to begin the process of recovering the funding cut to the Gallery and MU Art Collection. The MU Art Collection is appraised at close to \$5,000,000 and is one of the largest collections in the Willamette Valley. Susan Bourque and Angie Purviance of the Craft Center manage the Gallery and art collection. The MU pays for 10% of their salaries and OPE.

The requests would cover student labor for managing the art loan program, repairing artwork, and assisting in gallery exhibit setup. The SEC and MU are adorned with art from this collection.

The student staff also receive unique training in art repairs. This skill cannot be taught or learned in a classroom setting and is highly valuable and sought after in the art world.

DP 5 is requesting a slight increase for supplies to support the gallery and collection. Shipping costs are an expense for most exhibits and are increasing annually.

4.5. Part I of this Budget Proposal (the Budget Template) includes a column for a 0% impact to the unit's budget from FY23. Please describe the impact of a 0% increase to the unit's budget. Include specific details on how the unit will manage the expenses. If there is going to be a need for expense reduction, specify where those cuts would be made (including line items and estimated value of the cuts) and what the impact would be on the unit's programming and/or services.

The budget proposal for a 0% increase would result in the SEC effectively closing its doors and moving programs to other facilities. While this recommendation seems unreasonable the \$200,000 would balance this operating budget. To cut other aspects of the MU Operating budget would also mean cutting building hours to Monday – Friday 7:30am – 5pm and cutting services to the other departments and facilities we manage. However, those facilities would then need to manage and hire the staffing to meet those services thereby increasing their operating budgets by more than the decreases of the MU. None of these are reasonable options however the budget would be balanced.

4.6. Part I of this Budget Proposal (the Budget Template) includes a column illustrating the unit's FY23 approved budget plus a flat 3% inflationary increase. If this budget were to be approved for the unit, how would the unit be impacted? Include specific details on how the unit would manage the impacts, including any requisite cuts. Specify where the cuts would be made (including line items and estimated value of the cuts) and what the impact would be on the unit's programming and/or services.

The Fall, Winter, Spring Fee request is based on the FY23 plus 3% for expenses. The expected increase revenue is what has offset the actual 3% ask.

Section 5. 2022 Clearing Fund Allocations

5.1. If the unit received an allocation from the disposition of the clearing fund at the end of FY22, please describe how those funds have been used by the unit and the projected timeline for use of the funds. *[This question pertains only to ASOSU, the Family Resource Center, the Department of Recreational Sports, and the Memorial Union.]*

Currently, the \$1,000,000 dollars allocated to the Memorial Union is in the MU building reserve fund, MUNBD1. The initial request was for funding to address the ADA barrier in the center of the building prohibiting equal access from the east end to the west end of the building. The total estimated funding needed for this project is \$7,000,000.

The MU has a current project that will reach and potentially exceed \$4,000,000 dollars. This project will address remediation for the MU roof and gutter system. This project is a priority one level project to protect water intrusion into the building and remediate roof the gutter system for another 15 – 20 years.

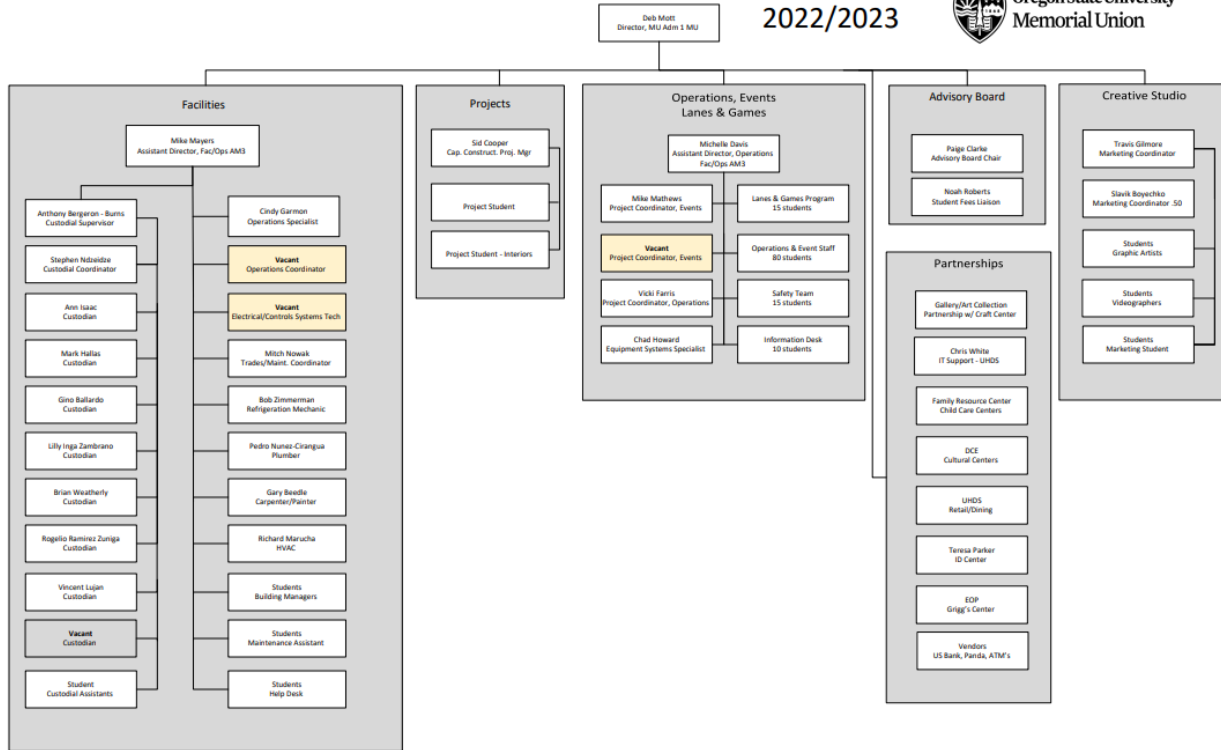
We request that the initial allocation be utilized for the roof project. Currently this project is in the initial stage of analysis to determine the appropriate path forward. Once the initial phase is completed and the scope of work defined, the project will bid. The construction timeline will be planned when a company has been awarded the contract.

ADDENDUM A

MU Org Chart

11/29/2022

2022/2023



**110111 - Memorial Union
Requested Budget FY24**

2023-2024

Enrollment Summary				
	Approved Budget FY23	Prior Year Approved Budget + Inflation	Requested Budget FY24	% Change
Fall, Winter, Spring	63,476	65,090	65,090	2.54%
Summer	-	-	-	0.00%

Incidental Fee Matrix					
*Does not include decision packages					
	Approved Budget FY23	Prior Year Approved Budget + Inflation	Requested Budget FY24	Requested % Change	Requested \$ Change
Fall, Winter, Spring	\$ 85.29	\$ 85.41	\$ 86.92	1.91%	\$ 1.63
Summer	\$ -	\$ -	\$ -	0.00%	\$ -

Operating Budget					
	Approved Budget FY23	Prior Year Approved Budget + Inflation	Requested Budget FY24	Requested % Change	Requested \$ Change
Total Revenue	\$ 1,439,496	\$ 1,439,496	\$ 1,538,705	6.89%	\$ 99,209
Total Expense	\$ 5,652,550	\$ 5,798,172	\$ 5,995,582	6.07%	\$ 343,032
Total Revenue less Expense	\$ (4,213,054)	\$ (4,358,676)	\$ (4,456,877)	5.79%	\$ (243,823)

Operating Fund Balance Analysis			
	FY20	FY21	FY22
June 30th Ending Balance	\$ 1,155,831	\$ 989,541	\$ 1,430,217

Reserve Budget					
	Approved Budget FY23	Prior Year Approved Budget + Inflation	Requested Budget FY24	Requested % Change	Requested \$ Change
Building Reserves-MU	\$ 1,014,992	\$ 1,014,992	\$ 1,014,992	0.00%	\$ -
Building Reserves-SEC	\$ 170,000	\$ 170,000	\$ 170,000	0.00%	\$ -
Equipment Reserves	\$ 15,742	\$ 15,742	\$ 15,742	0.00%	\$ -
Total Reserves	\$ 1,200,734	\$ 1,200,734	\$ 1,200,734	0.00%	\$ -

Reserve Funds Balance Analysis			
	FY20	FY21	FY22
June 30th Ending Balance			
Building Reserves-MU	\$ 1,352,678	\$ 1,802,099	\$ 4,507,197
Building Reserves-SEC	\$ 555,959	\$ 743,458	\$ 931,075
Equipment Reserves	\$ 82,450	\$ 76,001	\$ 94,780

\$1 million earmarked for ADA Accessibility

Decision Packages						
	Description	Index	Requested \$ Amount	Cost per Student per Term	% Impact to Fee	
Decision Package #1	Student Wage Increase (2.75%)	Multi	\$ 25,385	\$ 0.39	0.46%	
Decision Package #2	Administrative Specialist	MUNADM	\$ 85,919	\$ 1.32	1.55%	
Decision Package #3	Project Manager	MUNFAC	\$ 59,232	\$ 0.91	1.07%	
Decision Package #4			\$ -	\$ -	0.00%	
Decision Package #5			\$ -	\$ -	0.00%	

Requested FY 24 Fee Dollars					
	Approved Budget FY22	Prior Year Approved Budget + Inflation	Approved Budget FY23	Requested % Change	Requested \$ Change
Requested FY 24 Fee Dollars	\$ 5,413,868	\$ 5,559,337	\$ 5,657,623	4.50%	\$ 243,755

110111 - Memorial Union		Actual FY22	Approved Budget FY23	Prior Year Approved Budget + Inflation	Requested Budget FY24	Amount of Change FY24	Requested % Change FY24	0% Impact (no change to fee)	Approved Budget FY24	Approved % Change FY24	Decision Package #1 FY24	Decision Package #2 FY24	Decision Package #3 FY24
		2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
Revenue	Index Title												
MUN72F	MUN - MU Concourse Exhibits	\$ 1,000	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	\$ -
MUN99F	MUN - Design & Marketing	\$ 46,200	\$ 50,500	\$ 50,500	\$ 55,500	\$ 5,000	10%	\$ 55,500	\$ -	-100%	\$ -	\$ -	\$ -
MUNADM	MUN - MU Actvt Fcilty/Prgms Adm	\$ 169,111	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	\$ -
MUNAVS	MUN - Audio / Visual Services	\$ 405,824	\$ 527,748	\$ 527,748	\$ 527,748	\$ -	0%	\$ 527,748	\$ -	-100%	\$ -	\$ -	\$ -
MUNBLD	MUN - MU Actvt Building Servcs	\$ 1,396	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	\$ -
MUNCUS	MUN - Custodial	\$ 341,631	\$ 398,239	\$ 398,239	\$ 492,825	\$ 94,586	24%	\$ 492,825	\$ -	-100%	\$ -	\$ -	\$ -
MUNFAC	MUN - MU Facility Expense	\$ 258,923	\$ 310,309	\$ 310,309	\$ 280,632	\$ (29,677)	-10%	\$ 280,632	\$ -	-100%	\$ -	\$ -	\$ -
MUNLAN	MUN - Memorial Union Lanes & Games	\$ 191,252	\$ 152,700	\$ 152,700	\$ 170,000	\$ 17,300	11%	\$ 170,000	\$ -	-100%	\$ -	\$ -	\$ -
MUNMDS	MUN - MU Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	\$ -
MUNREP	MUN - Maintenance Operations	\$ 1,680	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	\$ -
MUNSEC	MUN - Student Experience Center	\$ 350	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	\$ -
MUNSPE	MUN - Small Programs - Events	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	0%	\$ 12,000	\$ -	0%	\$ -	\$ -	\$ -
MUNTEC	MUN - Technology Access	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	\$ -
Total		\$ 1,417,366	\$ 1,439,496	\$ 1,439,496	\$ 1,538,705	\$ 99,209	7%	\$ 1,538,705	\$ -	-100%	\$ -	\$ -	\$ -
Expense													
MUN72F	MUN - MU Concourse Exhibits	\$ 24,677	\$ 31,037	\$ 31,903	\$ 28,129	\$ (2,908)	-9%	\$ 28,129	\$ -	-100%	\$ 93	\$ -	\$ -
MUN99F	MUN - Design & Marketing	\$ 137,481	\$ 161,122	\$ 165,254	\$ 190,134	\$ 29,012	18%	\$ 190,134	\$ -	-100%	\$ 1,313	\$ -	\$ -
MUNADM	MUN - MU Actvt Fcilty/Prgms Adm	\$ 915,069	\$ 1,028,378	\$ 1,058,114	\$ 1,068,065	\$ 39,687	4%	\$ 1,068,065	\$ -	-100%	\$ 346	\$ 85,648	\$ -
MUNAVS	MUN - Audio / Visual Services	\$ 478,520	\$ 601,697	\$ 616,023	\$ 834,829	\$ 233,132	39%	\$ 834,829	\$ -	-100%	\$ 7,424	\$ -	\$ -
MUNBLD	MUN - MU Actvt Building Servcs	\$ 252,131	\$ 384,349	\$ 393,992	\$ 192,610	\$ (191,739)	-50%	\$ 192,610	\$ -	-100%	\$ 3,829	\$ -	\$ -
MUNCUS	MUN - Custodial	\$ 724,313	\$ 942,765	\$ 967,919	\$ 1,019,484	\$ 76,719	8%	\$ 1,019,484	\$ -	-100%	\$ 5,385	\$ -	\$ -
MUNFAC	MUN - MU Facility Expense	\$ 1,346,843	\$ 1,571,030	\$ 1,613,617	\$ 1,688,720	\$ 117,690	7%	\$ 1,688,720	\$ -	-100%	\$ 2,480	\$ -	\$ 59,309
MUNLAN	MUN - Memorial Union Lanes & Games	\$ 120,980	\$ 183,589	\$ 187,261	\$ 188,176	\$ 4,587	2%	\$ 188,176	\$ -	-100%	\$ 4,024	\$ -	\$ -
MUNMDS	MUN - MU Debt Service	\$ 2,341,311	\$ 2,273,880	\$ 2,273,880	\$ 2,203,866	\$ (70,014)	-3%	\$ 2,203,866	\$ -	-100%	\$ -	\$ -	\$ -
MUNREP	MUN - Maintenance Operations	\$ 163,489	\$ 302,108	\$ 308,174	\$ 308,150	\$ 6,042	2%	\$ 308,150	\$ -	-100%	\$ -	\$ -	\$ -
MUNSEC	MUN - Student Experience Center	\$ 307,147	\$ 375,597	\$ 383,109	\$ 390,853	\$ 15,256	4%	\$ 147,029	\$ -	-100%	\$ 279	\$ -	\$ -
MUNSPE	MUN - Small Programs - Events	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	0%	\$ 12,000	\$ -	0%	\$ -	\$ -	\$ -
MUNTEC	MUN - Technology Access	\$ 66,837	\$ 70,837	\$ 72,807	\$ 74,433	\$ 3,555	5%	\$ 74,433	\$ -	-100%	\$ -	\$ -	\$ -
Total		\$ 6,878,799	\$ 7,926,430	\$ 8,072,052	\$ 8,199,449	\$ 273,019	27%	\$ 7,955,625	\$ -	-100%	\$ 25,173	\$ 85,648	\$ 59,309
Revenue less Expense		\$ (5,461,432)	\$ (6,486,934)	\$ (6,632,556)	\$ (6,660,744)	\$ 173,810	3%	\$ (6,416,920)	\$ -	-100%	\$ (25,173)	\$ (85,648)	\$ (59,309)
RESERVES													
Building Reserves													
MUNBD1	MUN - Bldg Repr 110111 Mem Union	\$ -	\$ 1,014,992	\$ 1,014,992	\$ 1,014,992	\$ -	0%	\$ 1,014,992	\$ 1,014,992	0%	\$ -	\$ -	\$ -
MUNBD2	MUN - Bldg Repr 110111 Stdt Exp Ctr	\$ -	\$ 170,000	\$ 170,000	\$ 170,000	\$ -	0%	\$ 170,000	\$ 170,000	0%	\$ -	\$ -	\$ -
Total Building Reserves		\$ -	\$ 1,184,992	\$ 1,184,992	\$ 1,184,992	\$ -	0%	\$ 1,184,992	\$ 1,184,992	0%	\$ -	\$ -	\$ -
Equipment Reserves													
MUNEQ1	MUN - Equip Repl 110111 Mem Union	\$ -	\$ 15,742	\$ 15,742	\$ 15,742	\$ -	0%	\$ 15,742	\$ 15,742	0%	\$ -	\$ -	\$ -
Total Equipment Reserves		\$ -	\$ 15,742	\$ 15,742	\$ 15,742	\$ -	0%	\$ 15,742	\$ 15,742	0%	\$ -	\$ -	\$ -
Total Building and Equipment Reserves		\$ -	\$ 1,200,734	\$ 1,200,734	\$ 1,200,734	\$ -	0%	\$ 1,200,734	\$ 1,200,734	0%	\$ -	\$ -	\$ -
Revene Less Expense		\$ (5,461,432)	\$ (6,486,934)	\$ (6,632,556)	\$ (6,660,744)	\$ 173,810	3%	\$ (6,416,920)	\$ -	-100%	\$ (25,173)	\$ (85,648)	\$ (59,309)
Less Bonds (Transfer from other source)		\$ -	\$ 2,273,880	\$ 2,273,880	\$ 2,203,866	\$ (70,014)	-3%	\$ 2,203,866	\$ 2,203,866	-3%	\$ -	\$ -	\$ -
Total Dollar Amount Requested for Operations		\$ -	\$ 4,213,054	\$ 4,358,676	\$ 4,456,877	\$ 243,823	6%	\$ 4,213,054	\$ (2,203,866)	-152%	\$ 25,173	\$ 85,648	\$ 59,309
Total Dollar Amount Requested for Reserves		\$ -	\$ 1,200,734	\$ 1,200,734	\$ 1,200,734	\$ -	0%	\$ 1,200,734	\$ 1,200,734	0%	\$ -	\$ -	\$ -
Total Fees Requested		\$ -	\$ 5,413,788	\$ 5,559,410	\$ 5,657,611	\$ 243,823	5%	\$ 5,413,788	\$ (1,003,132)	-119%	\$ 25,173	\$ 85,648	\$ 59,309
Summer Request		\$ -	\$ -	\$ -	\$ -	\$ -	-100%	\$ -	\$ -	-100%	\$ -	\$ -	\$ -
FWS Request		\$ -	\$ 5,413,788	\$ 5,559,410	\$ 5,657,611	\$ 243,823	5%	\$ 5,413,788	\$ (1,003,132)	-119%	\$ 25,173	\$ 85,648	\$ 59,309
FEE REQUEST		Actual FY22	Approved Budget FY23	Prior Year Approved Budget + Inflation	Requested Budget FY24			0% Impact (no change to fee)	Approved Budget FY24		Decision Package #1 FY24	Decision Package #2 FY24	Decision Package #3 FY24
		2021-2022	2022-2023	2022-2023	2023-2024				2023-2024		2023-2024	2023-2024	2023-2024
Student Fees Operations								FY23 Apprd Budget \$ 5,413,788					
	Fall, Winter, Spring		\$ 5,413,868	\$ 5,559,337	\$ 5,657,623			0% Impact Budget: \$ 5,413,788	\$ -		\$ 25,385	\$ 85,918.80	\$ 59,232
	Summer		\$ -	\$ -	\$ -			Expenses to Reduce \$ 0	\$ -		\$ -	\$ -	\$ -
	Total Fee Income		\$ 5,413,868	\$ 5,559,337	\$ 5,657,623				\$ -		\$ 25,385	\$ 85,918.80	\$ 59,232
Enrollment													
	Fall, Winter, Spring	60,133	63,476	65,090	65,090				65,090		65,090	65,090	65,090
	Summer	4,516	-	-	-				-		-	-	-
Cost per Student per Term													
	Fall, Winter, Spring	\$ 76.57	\$ 85.29	\$ 85.41	\$ 86.92				0.00		\$ 0.39	\$ 1.32	\$ 0.91
	Summer	\$ 50.88	\$ -	\$ -	\$ -				0.00		\$ -	\$ -	\$ -

110111 - Memorial Union

Account Category	Approved Budget FY21	Actual FY21	Approved Budget FY22	Actual FY22	Approved Budget FY23	Prior Year Approved Budget + Inflation	Requested Budget FY24	Amount of Change FY24	Requested % Change FY24	0% Impact (no change to fee)	Decision Package #1 FY24	Decision Package #2 FY24	Decision Package #3 FY24	Decision Package #4 FY24	Decision Package #5 FY24
	2020-2021	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
Revenue															
Investments (05100 - 05265)	12,889	51,731	0	20,633	0	0	0	0	-	0	0	0	0	0	0
Sales & Services (06000 - 06998)	481,181	190,398	421,056	436,367	421,056	421,056	385,701	(35,355)	-8.40%	385,701	0	0	0	0	0
Medical and Hospital Services Income (07000 - 07899)	0	0	0	0	0	0	0	0	-	0	0	0	0	0	0
Other Revenues (08000 - 08899)	59,685	55,109	54,370	14,443	54,370	54,370	9,448	(44,922)	-82.62%	9,448	0	0	0	0	0
Internal Sales (09000 - 09403)	422,009	86,417	397,731	368,764	398,331	398,331	399,331	1,000	0.25%	399,331	0	0	0	0	0
Internal Sales Reimbursement (79000 - 79398)	550,140	225,989	564,259	577,160	565,739	565,739	744,225	178,486	31.55%	744,225	0	0	0	0	0
Total Revenue	1,525,904	609,644	1,437,416	1,417,366	1,439,496	1,439,496	1,538,705	99,209	6.89%	1,538,705	-	-	-	-	-
Expenses															
Salary															
Unclassified Salaries (10100 - 10299)	433,908	418,115	430,848	432,013	496,144	511,028	458,458	(37,686)	-7.60%	458,458	0	0	43,764	0	0
Classified Salaries (10300 - 10485)	1,103,078	691,262	939,641	933,354	1,056,102	1,087,785	1,283,383	227,281	21.52%	1,283,383	0	48,141	0	0	0
Student Pay (10500 - 10540)	752,309	224,247	720,102	550,846	901,910	919,948	860,314	(41,596)	-4.61%	850,114	24,801	0	0	0	0
GTA Pay (10600 - 10640)	0	0	0	0	0	0	0	0	-	0	0	0	0	0	0
Moving Expenses (10780 - 10790)	0	0	0	0	0	0	0	0	-	0	0	0	0	0	0
Total Salary	2,289,295	1,333,623	2,090,591	1,916,213	2,454,156	2,518,762	2,602,155	147,999	6.03%	2,591,955	24,801	48,141	43,764	-	-
Other Payroll Expenses (OPE)															
Other Payroll Expense (10900 - 10935)	0	21,881	0	(5,308)	0	0	0	0	-	0	0	0	0	0	0
Grad Assistant Fee Remissions (10941 - 10954)	0	0	0	0	0	0	0	0	-	0	0	0	0	0	0
Unclassified Other Payroll Expense (10960 - 10968)	245,608	245,644	251,355	269,365	289,257	297,935	278,346	(10,911)	-3.77%	278,346	0	0	15,545	0	0
Classified Other Payroll Expense (10970 - 10978)	753,972	614,690	693,813	648,048	749,334	771,814	875,738	126,404	16.87%	875,738	0	37,507	0	0	0
Student Other Payroll Expense (10980 - 10988)	18,507	3,035	17,059	8,463	18,040	18,401	12,967	(5,073)	-28.12%	12,814	372	0	0	0	0
GTA Other Payroll Expense (10990 - 10998)	0	0	0	0	0	0	0	0	-	0	0	0	0	0	0
Total Other Payroll Expenses (OPE)	1,018,087	885,250	962,227	920,568	1,056,631	1,088,150	1,167,051	110,420	10.45%	1,166,898	372	37,507	15,545	-	-
Total Salary & Other Payroll Expenses (OPE)	3,307,382	2,218,873	3,052,818	2,836,781	3,510,787	3,606,912	3,769,206	258,419	7.36%	3,758,853	25,173	85,648	59,309	-	-
Other Expenses															
Supplies (20000 - 21070)	186,067	147,491	188,283	184,052	206,118	210,240	219,780	13,622	6.63%	219,780	0	0	0	0	0
Communications / Postage & Shipping (22000 - 22599)	43,468	36,636	46,184	35,360	47,108	48,050	48,050	942	2.00%	48,050	0	0	0	0	0
Facilities & Utilities (23000 - 23599)	1,138,429	525,807	769,597	715,158	1,020,005	1,040,405	1,059,438	39,433	3.87%	825,967	0	0	0	0	0
Rentals & Leases (24000 - 24299)	22,550	769	21,457	35,217	17,566	17,917	17,917	351	2.00%	17,917	0	0	0	0	0
Fees & Services (24500 - 24999)	118,907	26,630	123,506	77,377	125,976	128,496	128,494	2,518	2.00%	128,494	0	0	0	0	0
Medical and Scientific Services (25000 - 25199)	6,143	0	1,000	7	1,020	1,040	1,040	20	1.96%	1,040	0	0	0	0	0
Assessments (28000 - 28590)	515,141	595,568	647,265	607,155	666,311	686,300	687,903	21,592	3.24%	687,903	0	0	0	0	0
Conferences, Entertainment, etc (28600 - 28699)	8,262	860	5,300	2,909	5,400	5,508	5,508	108	2.00%	5,508	0	0	0	0	0
Fiscal Management Expense (28700 - 28725)	9,589	9,489	14,730	18,138	19,622	20,014	24,957	5,335	27.19%	24,957	0	0	0	0	0
Medical Insurance Expense (28730 - 28731)	0	0	0	0	0	0	0	0	-	0	0	0	0	0	0
Debt/Investment Expense (28800 - 28840)	2,417,725	2,405,305	2,341,216	2,341,311	2,273,880	2,273,880	2,203,866	(70,014)	-3.08%	2,203,866	0	0	0	0	0
Miscellaneous Services & Supplies (28900 - 28999)	4,202	4,173	4,286	19,069	4,138	4,221	4,221	83	2.01%	4,221	0	0	0	0	0
Training (29000 - 29052)	12,576	277	4,636	2,390	12,689	12,943	12,943	254	2.00%	12,943	0	0	0	0	0
Travel (39100 - 39999)	13,467	(864)	8,818	2,914	11,855	12,092	12,092	237	2.00%	12,092	0	0	0	0	0
Student Aid (50000 - 59101)	0	0	0	0	0	0	0	0	-	0	0	0	0	0	0
Merchandise for Resale or Redistribution (60000 - 65199)	5,279	113	3,877	961	3,955	4,034	4,034	79	2.00%	4,034	0	0	0	0	0
Total Other Expenses	4,501,805	3,752,256	4,180,155	4,942,018	4,415,643	4,485,141	4,430,243	14,600	0.33%	4,196,772	-	-	-	-	-
Grand Total Expenses	7,809,187	5,971,128	7,232,973	6,878,799	7,926,430	8,072,052	8,199,449	273,019	3.44%	7,955,625	25,173	85,648	59,309	-	-
Total Revenue less Total Expenses	(6,283,283)	(5,361,484)	(5,795,557)	(5,461,432)	(6,486,934)	(6,632,556)	(6,660,744)	(173,810)	2.68%	(6,416,920)	(25,173)	(85,648)	(59,309)	-	-
Total Transfers	(6,283,283)	(6,390,919)	(5,795,556)	(5,950,221)	(6,541,934)	0	(6,541,934)	0	0.00%	0	0	0	0	0	0
Other Expenses															
Capital Outlay (40000 - 42001)	0	0	0	0	55,000	0	0	(55,000)	-100.00%	0	0	0	0	0	0
Depreciation Expense (80500 - 80671)	1,440,339	1,439,467	1,420,205	1,424,442	1,374,679	0	1,368,913	(5,766)	-0.42%	0	0	0	0	0	0

Please include purchases you will be making using 4xxxx account codes from your operating accounts that will be booked as an asset