



UNIVERSITY OF OREGON

# **FY21 Expenditure Authorization**

**UO Board of Trustees  
June 4<sup>th</sup>, 2020**

# Agenda

- Summary Recommendations
- FY20 Expenditure Authorization
- FY20 Expenditures through Q3
- Five Year Summary: Expenditure data
- Five Year Summary: Quarterly Run Rate data
- FY21 Proposed Capital Expenditures

# Summary Recommendations

- **FY2021 Operating Expenditure Authorization**
  - Maintain at FY2020 level. Due to COVID-19 pandemic, do not increase authorization to cover normal annual expected cost increases (averaged 5.0% / year over last four years)
  - Proposed authorization: \$1,132,345,000
  - Quarterly review by Board of YTD expenditures, updated state appropriation and tuition projections, and whether operating expenditure authorization should be adjusted
- **FY2021 Capital Expenditure Authorization**
  - Proposed authorization: \$160,400,000
  - Based on specific project list for FY2021

# FY20 Expenditure Authorization:

## \$1,132,345,000

<b>FY20 Expenditure Base Data</b>	<b>E&amp;G Funds</b>	<b>Other Funds</b>	<b>Total</b>
Salary and OPE (Benefits)	\$442,074,000	\$237,177,000	\$679,251,000
Supplies and Services	\$99,617,000	\$251,260,000	\$350,877,000
Capitalized Equipment	\$5,300,000	\$3,718,000	\$9,018,000
Student Aid	\$6,000,000	\$74,707,000	\$80,707,000
Net Transfers	\$11,000,000	\$1,492,000	\$12,492,000
<b>Total</b>	<b>\$563,991,000</b>	<b>\$568,354,000</b>	<b>\$1,132,345,000</b>

# FY20 Expenditures Through Q3

<b>FY20 Expenditures Through Q3</b>	<b>E&amp;G Funds</b>	<b>% Spent</b>	<b>Other Funds</b>	<b>% Spent</b>	<b>Total</b>	<b>% Spent</b>
Salary and OPE (Benefits)	\$327,013,086	74.0%	\$179,364,762	75.6%	\$506,377,848	74.5%
Supplies and Services	\$70,650,684	70.9%	\$170,384,049	67.8%	\$241,034,733	68.7%
Capitalized Equipment	\$2,991,282	56.4%	\$4,396,518	118.2%	\$7,387,801	81.9%
Student Aid	\$4,965,138	82.8%	\$66,996,163	89.7%	\$71,961,301	89.2%
Net Transfers	\$4,515,230	41.0%	\$788,414	52.8%	\$5,303,643	42.5%
<b>Total</b>	<b>\$410,135,420</b>	<b>72.7%</b>	<b>\$421,929,907</b>	<b>74.2%</b>	<b>\$832,065,326</b>	<b>73.5%</b>

# 5-Year Summary

<b>E&amp;G Expenditures</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>Avg.</b>
Salary and OPE (Benefits)	\$ 373,227,474	\$ 391,038,443	\$ 395,952,228	\$ 413,007,070	\$ 424,936,751	
Supplies and Services	\$ 74,150,169	\$ 76,386,030	\$ 79,327,868	\$ 83,444,653	\$ 96,141,367	
Capitalized Equipment	\$ 5,776,409	\$ 6,324,405	\$ 7,437,754	\$ 5,011,157	\$ 5,215,820	
Student Aid	\$ 4,527,042	\$ 3,657,165	\$ 4,444,108	\$ 5,430,091	\$ 5,882,527	
Net Transfers	\$ 7,290,091	\$ 10,910,450	\$ 20,542,861	\$ 13,045,334	\$ 11,829,666	
<b>Total</b>	<b>\$ 464,971,185</b>	<b>\$ 488,316,492</b>	<b>\$ 507,704,819</b>	<b>\$ 519,938,304</b>	<b>\$ 544,006,130</b>	
<b>YoY % Increase</b>		5.0%	4.0%	2.4%	4.6%	<b>4.0%</b>

  

<b>Other Funds Expenditures</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	
Salary and OPE (Benefits)	\$ 186,415,117	\$ 185,647,426	\$ 206,440,096	\$ 202,015,208	\$ 226,935,965	
Supplies and Services	\$ 194,601,721	\$ 188,680,455	\$ 213,143,899	\$ 225,495,530	\$ 245,459,518	
Capitalized Equipment	\$ 4,346,125	\$ 6,596,310	\$ 2,924,867	\$ 8,258,929	\$ 3,667,334	
Student Aid	\$ 62,049,537	\$ 64,949,710	\$ 63,842,919	\$ 66,548,865	\$ 92,215,158	
Net Transfers	\$ 4,993,342	\$ 887,669	\$ 9,555,327	\$ 3,567,000	\$ 1,492,386	
<b>Total</b>	<b>\$ 452,405,842</b>	<b>\$ 446,761,571</b>	<b>\$ 495,907,107</b>	<b>\$ 505,885,532</b>	<b>\$ 569,770,361</b>	
<b>YoY % Increase</b>		-1.2%	11.0%	2.0%	12.6%	<b>6.1%</b>

  

<b>All Funds Expenditures</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	
Salary and OPE (Benefits)	\$ 559,642,591	\$ 576,685,869	\$ 602,392,324	\$ 615,022,278	\$ 651,872,716	
Supplies and Services	\$ 268,751,890	\$ 265,066,485	\$ 292,471,767	\$ 308,940,182	\$ 341,600,885	
Capitalized Equipment	\$ 10,122,534	\$ 12,920,715	\$ 10,362,621	\$ 13,270,086	\$ 8,883,154	
Student Aid	\$ 66,576,579	\$ 68,606,875	\$ 68,287,026	\$ 71,978,956	\$ 98,097,685	
Net Transfers	\$ 12,283,433	\$ 11,798,119	\$ 30,098,188	\$ 16,612,334	\$ 13,322,052	
<b>Total</b>	<b>\$ 917,377,027</b>	<b>\$ 935,078,063</b>	<b>\$ 1,003,611,926</b>	<b>\$ 1,025,823,836</b>	<b>\$ 1,113,776,492</b>	
<b>YoY % Increase</b>		1.9%	7.3%	2.2%	8.6%	<b>5.0%</b>

# Quarterly Run-Rate Summary

	Quarter One			Quarter Two			Quarter Three			Quarter Four		
	E&G	Other	Total	E&G	Other	Total	E&G	Other	Total	E&G	Other	Total
FY19 % of Annual	17.8%	23.0%	20.4%	45.7%	49.6%	47.7%	72.7%	71.2%	71.9%	100.0%	100.0%	100.0%
FY18 % of Annual	19.1%	22.3%	20.7%	44.9%	50.5%	47.6%	72.1%	74.3%	73.2%	100.0%	100.0%	100.0%
FY17 % of Annual	19.0%	23.8%	21.4%	45.2%	49.8%	47.4%	72.3%	75.6%	73.9%	100.0%	100.0%	100.0%
FY16 % of Annual	18.8%	23.8%	21.2%	45.0%	51.9%	48.3%	73.6%	77.1%	75.3%	100.0%	100.0%	100.0%
FY15 % of Annual	19.0%	25.3%	22.1%	46.6%	57.9%	52.2%	73.5%	75.8%	74.6%	100.0%	100.0%	100.0%
<b>5-year Avg. % of Annual</b>	<b>18.7%</b>	<b>23.6%</b>	<b>21.2%</b>	<b>45.5%</b>	<b>51.9%</b>	<b>48.7%</b>	<b>72.9%</b>	<b>74.8%</b>	<b>73.8%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# FY21 Capital Spend Plan

Project	FY21 Budget	Expected Primary Source of Total Project Funds
Housing Transformation Project	\$ 73,000,000	Gifts (\$6.0M)/Department Funds (\$1.0M)/UO Bonds (\$66M)
Knight Campus (includes Parking Garage)	\$ 52,000,000	Gifts (\$39M)/State Bonds (\$5.5M)/UO Bonds (\$6.0M)/Plant Funds (\$1.5M)
Autzen Scoreboard	\$ 7,500,000	Gifts (\$7.5M)
Human Physiology	\$ 4,000,000	Gifts (\$3M)/Plant Funds (\$1M)
Klamath Hall 3rd Floor	\$ 3,000,000	Gifts (\$2.0)/UO Bonds (\$1M)
Tykeson - Renovation of Vacated Space	\$ 2,800,000	Previously committed institutional funds (\$2.8 M)
JSMA - Fire System	\$ 2,100,000	UO Bonds (\$1.8 M); State Bonds (0.25M)
Klamath Hall 2nd Floor Renovation	\$ 2,000,000	Gifts (\$1.5M)/ ICC Funds (\$500K)
LISB-LCNI Magnet Bay	\$ 1,000,000	ICC Funds (\$1.0M)
University Health Expansion	\$ 1,000,000	UO Bonds (\$1.0M)
State Funded - Capital Projects	\$ 7,000,000	State Bonds (\$7M)
Misc. Departmental Projects	\$ 5,000,000	TBD
	<b>\$ 160,400,000</b>	