

## **Finance & Administration Committee (FAC), May 31, 2024**

### **FY25 Proposed Preliminary Budget**

#### **Budget Creation Process:**

For the past several months, we have been working towards developing the FY25 Preliminary Budget. The budget process was streamlined this year due to extenuating circumstances so the usual budget meetings were not held, rather the Budget & Planning office engaged stakeholders across campus via email, including College of Liberal Arts & Sciences, College of Education, divisions of Academic Affairs, Student Affairs, General Counsel, Development and Advancement, Finance and Administration, Diversity Equity & Inclusion, President's Office, Athletics, University Housing, Campus Dining, Bookstore, Parking, Student Health & Counseling Center, and Child Development Center to confirm the budget is accurate for their respective areas. Collaborative work resulted in several important assumptions regarding enrollment, state allocation, and next year expenditures. As has been done in previous years, an Adjusted FY25 Budget will be brought to the Board in the fall, when enrollment, state appropriation allocation, and bargaining results are known.

#### **Education & General (E&G) Fund Component:**

The FY25 Education & General Fund totals \$72.199M in revenues and \$76.111M in recurring expenses and transfers, resulting in a recurring deficit of \$3.912M. As outlined in the five-year NWCCU Fiscal Sustainability plan, our goal was to reduce the recurring E&G budget deficit to \$3.5M in FY25. Combined with one-time activities of \$863K, this results in a budget deficit of \$4.775M. Projected beginning FY25 Fund Balance totals \$10.172M, this deficit level would reduce the fund balance to \$5.397M, or 7.48% of revenues by the end of FY25. See the FY25 Education & General Fund Detail worksheet for a comparison of the FY25 Proposed Preliminary Budget to the FY24 Adjusted Budget, as well as FY24 Projections (based on April 30, 2024 Management Report). See the FY25 Education & General Fund Budget worksheet for the index-level detail.

## Revenue Assumptions:

Total Revenues for the FY25 Preliminary Budget are \$72.199M.

### Tuition & Fees

- Tuition assumes a 2% UG & GR enrollment decline from Fall 2023 with 6% attrition between terms, and 20 new OTD students. This assumption was made in collaboration with University Budget Advisory Committee. Although every year predicting enrollment is done with much uncertainty, this year due to the delays with the FAFSA Simplification Act, that uncertainty is heightened. Admissions data (as of May 10th) look promising for first year students (up 2.6% in applications and 11.5% in admits), but are down for transfer students (down 13.2% for applications and 11.5% for admits) and graduate students (down 25.8% in applications and 16.8% in admits). Housing reservations as of May 13<sup>th</sup> are 385 for new students, compared to 496 last year (down 22.4%). As of April 30<sup>th</sup>, Financial Aid pulled 5,496 unique FAFSAs designated for WOU into our system compared to 4,997 this time last year at this time (9% increase). Fall 2023 enrollment was a 1.2% increase from Fall 2022 for UG FTE.
  - This results in an assumed 117,325 undergraduate and 8,579 graduate credit hours. Applying the applicable tuition rates as approved at the April 19, 2023 Board of Trustees meeting (5% increase for Resident UG, WUE UG, GR and 4.86% for Non-Resident UG) results in total undergraduate tuition of \$27.044 and graduate tuition of \$4.667M.
  - A 1% change in enrollment for UG is approximately \$270K in gross tuition, while a 1% change in enrollment for GR is approximately \$40K. To compensate for 1% drop in UG enrollment, an ~7% increase in GR enrollment is required.
- Summer tuition revenues have been assumed to be approximately the same as the projected current fiscal year actuals (summer tuition crosses two fiscal years, with approximately 15% of revenues recognized in the fiscal year just ending and 85% in the fiscal year beginning). Total summer tuition is budgeted at \$2M.
- Other tuition incorporates miscellaneous tuition assessments such as employee discounted tuition or cohort tuition agreements. The budget assumes approximately the same as the projected current fiscal year actuals, \$360K.
- Matriculation fees, course fees, and other fees have been budgeted at \$500K, \$400K, and \$150K respectfully, approximately the same as the projected current year actuals.
- Online course fee revenue assumes that 35% of UG enrollment and 80% of GR enrollment will be online, reflecting an assumption that online enrollment will continue at approximately the current rate. This results in an assumed 55,727 of online course credit hours, for a budget of \$2.954M.
- Fee remission budget has been held at FY25's budgeted amount of \$5.5M in collaboration with the Financial Aid office, although actual fee remissions for

FY24 are projected to be closer to \$5M. This is a 14.4% discount rate based on budgeted tuition and fees (16.1% based on gross tuition).

- Net Tuition & Fees total \$32.574M, \$1.319M more than the FY24 Adjusted Budget, with the assumed decrease in enrollment offset by the addition of OTD students and the tuition rate increases.

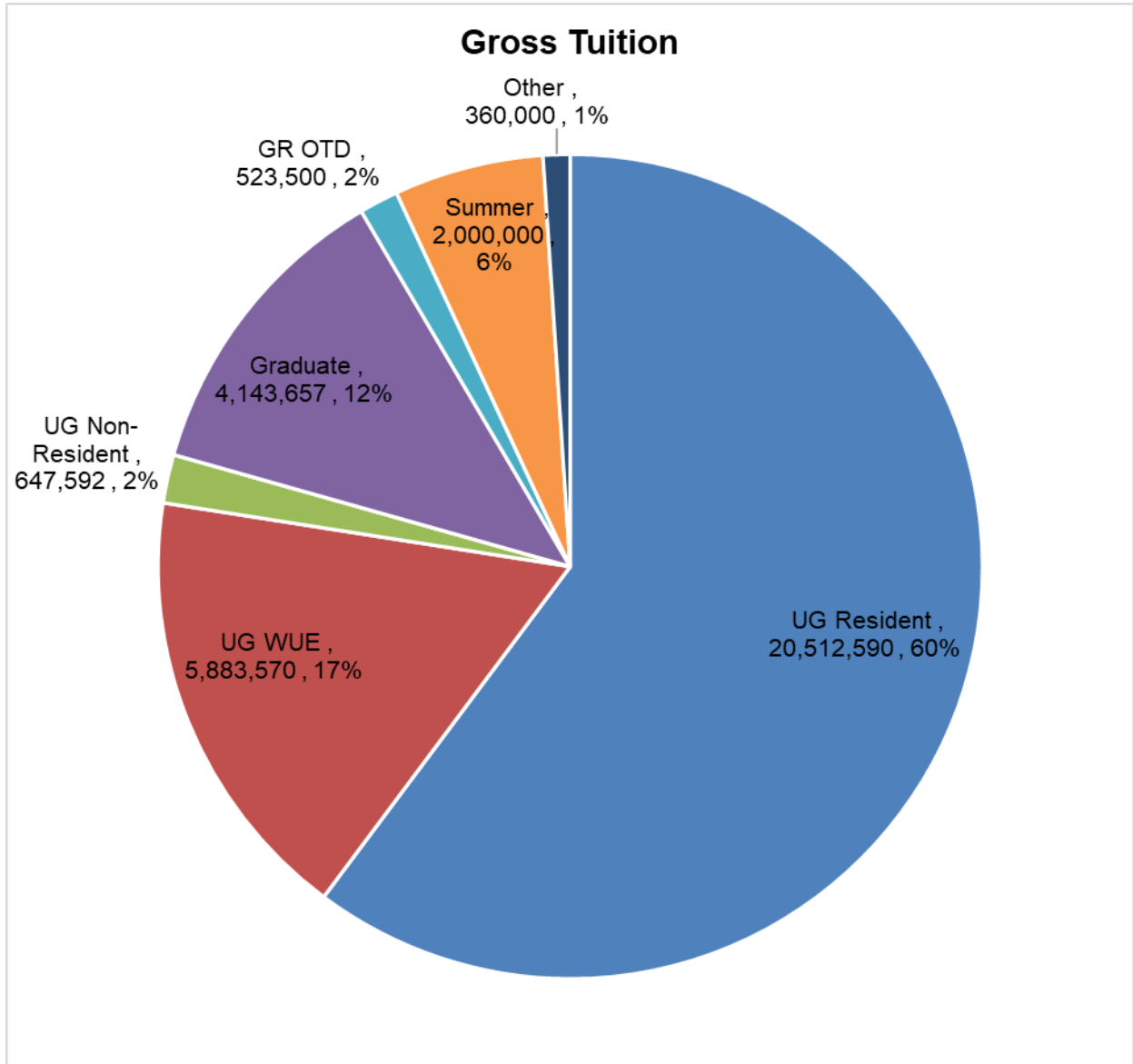


Figure 1: Tuition Revenue by category based on FY25 Proposed Preliminary Budget

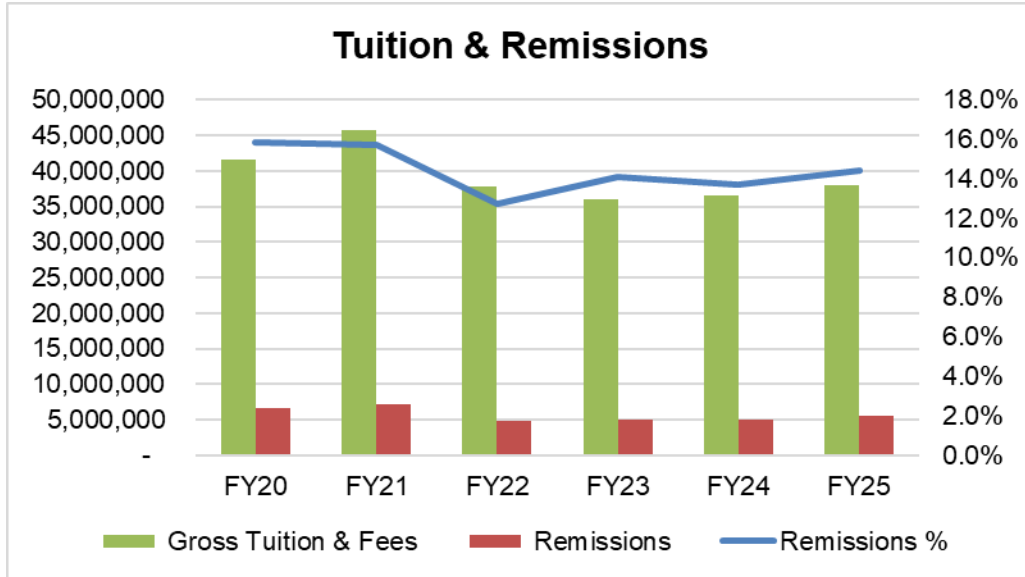


Figure 2: Total gross tuition & fees, total remissions, and remissions as a percentage of gross tuition & fees for FY20 – FY25.

\*FY24 based on April 30, 2024 projections.

\*\*FY25 based on FY25 Proposed Preliminary Budget.

### Government Resources & Allocations

- State funding incorporates the \$1B funding to the Public University Support Fund (PUSF) for the 2023-25 biennium, which results in approximately \$67M for the biennium for WOU. FY25 will be the second year of the biennium, with 51% distributed (49% was distributed in FY24 for year1). FY25 assumed allocation is \$34.142M, a \$994K increase from the FY24 Adjusted Budget. The Student Success and Completion Model (SSCM) which allocates the funding among the seven public universities incorporates enrollment and graduation data on a three-year rolling average; FY24 data is not yet known and as such the projection utilizes FY23 distribution levels. This will be updated in the fall for the true-up.

### Other Revenues

- Budgeted Gift Grants and Contracts total \$2.194M, the same as the FY24 Adjusted Budget, which is comprised of grant indirect revenue and reimbursement from the WOU foundation for certain personnel.
- Interest Earnings/Investment, Sales & Services, and Other Revenues are all assumed at their FY24's Adjusted Budget levels, totaling \$2.6M.

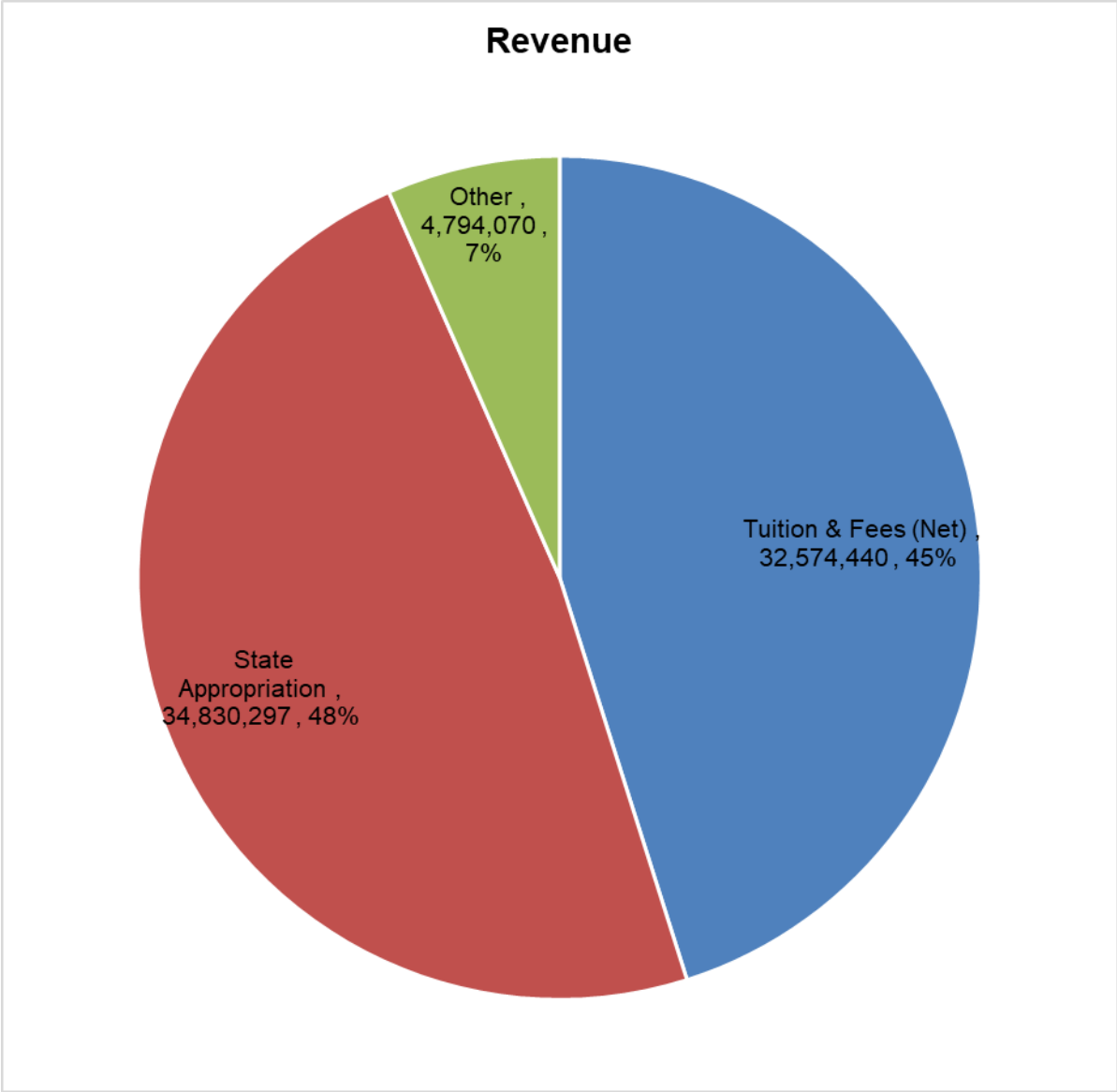


Figure 3: Total revenue by category based on FY25 Proposed Preliminary Budget.

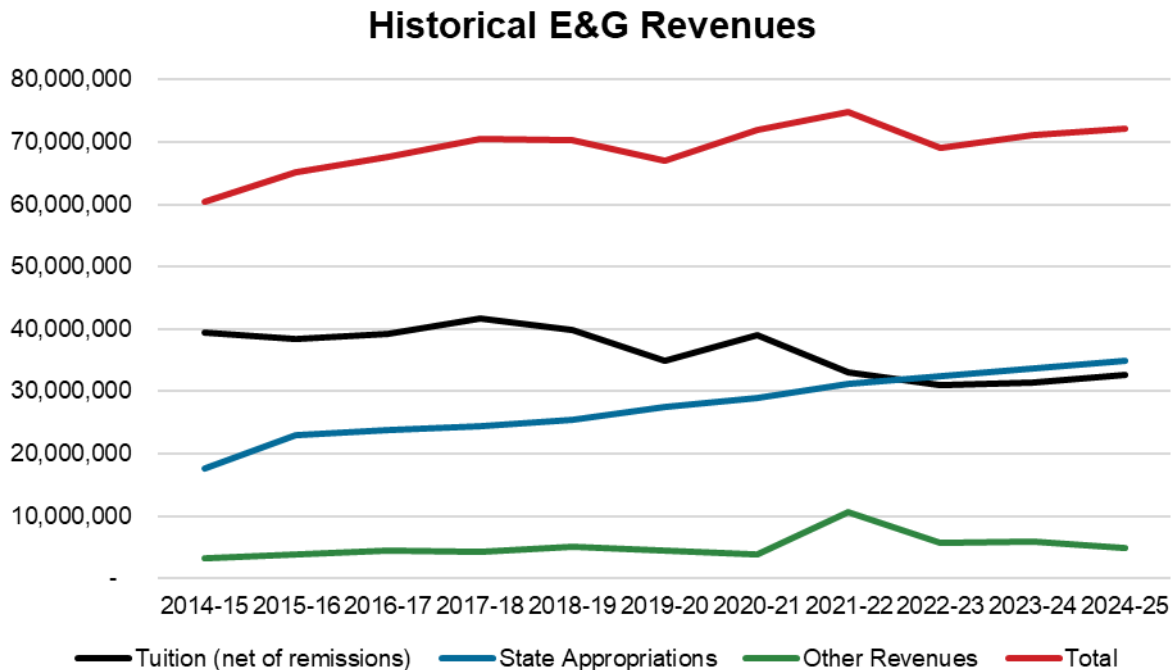


Figure 4: E&G Revenue trends over the last 10 years.

\*FY24 based on April 30, 2024 projections.

\*\*FY25 based on FY25 Proposed Preliminary Budget.

### Expense Assumptions:

Total Expenses for the FY25 Preliminary Budget are budgeted at \$70.443M.

#### Personnel

- Personnel budget totals \$60.099M, \$2.522M more than the FY24 Adjusted Budget. This includes \$1M of centralized salary savings and associated \$357K of OPE from regular turnover and vacancies. As was done in FY24, we will continue this practice until fiscal sustainability is reached.
- Faculty Salaries are budgeted at \$17.184M, which is reflective of:
  - Rostered faculty salaries have been updated for annual step increases. Promotions (resulting in 4 step increases) were also incorporated into the budget for 5 faculty.
  - Bargaining with WOUFT is currently underway; a 1% COLA has an associated cost of approximately \$220K with OPE.
  - 3.5 additional Occupational Therapy faculty lines have been added. 1 additional T/TT line in Social Sciences.
  - A decrease in NTT pool allocations of 1.3 FTE.
- Budgeted amount for unclassified staff totals \$12.562M and incorporates:
  - No raise costs incorporated for FY24; a 1% COLA has an associated cost of approximately \$165K with OPE.

- Incorporates additions of 1 payroll compliance analyst, 1 HR generalist, 1 confidential advocate, 2.85 FTE of New Student Week & Family Programs (was one-time funded in prior budget), and 1 Associate Provost for Faculty Success. Also incorporated are funds to reorganize current positions into Associate Provost for Enrollment Management & Student Success and Associate Director for Admissions Operations.
  - Maintains a \$250K reserve for equity study adjustments.
- Faculty & Unclassified Supplemental pay is budgeted at \$616K. This category is largely reflective of stipends paid to faculty and unclassified staff, but also includes temporary employee and allowance funds.
  - Added funds for additional Willamette Promise faculty liaisons and Destination Western.
- Budgeted amount for classified staff totals \$7.230M and incorporates:
  - Incorporates step increases and COLAs (6.5% effective April 1, 2024, 2% effective November 1, 2024, and 3.5% effective June 1, 2025) according to the SEIU Collective Bargaining Agreement.
  - Incorporates additions of 1 night custodian, 1 cybersecurity analyst, and 1 accountant in Business Services.
- Classified Pay is budgeted at \$260K and includes \$50K budgeted for longevity pay differential. This category includes pay for differentials, overtime, and temporary employees.
- Student pay is budgeted at \$1.630M and incorporates an increase for New Student Week & Family Programs.
- Budgeted Other Payroll Expense (OPE) totals \$21.890M. This is comprised of multiple components – health insurance (which is budgeted at a flat annual rate of \$17,004 per eligible individual), retirement (which is budgeted at a composite percentage of 27.5% applied to each employees' specific budgeted pay), and other rate of 8.15% (FICA, etc.).

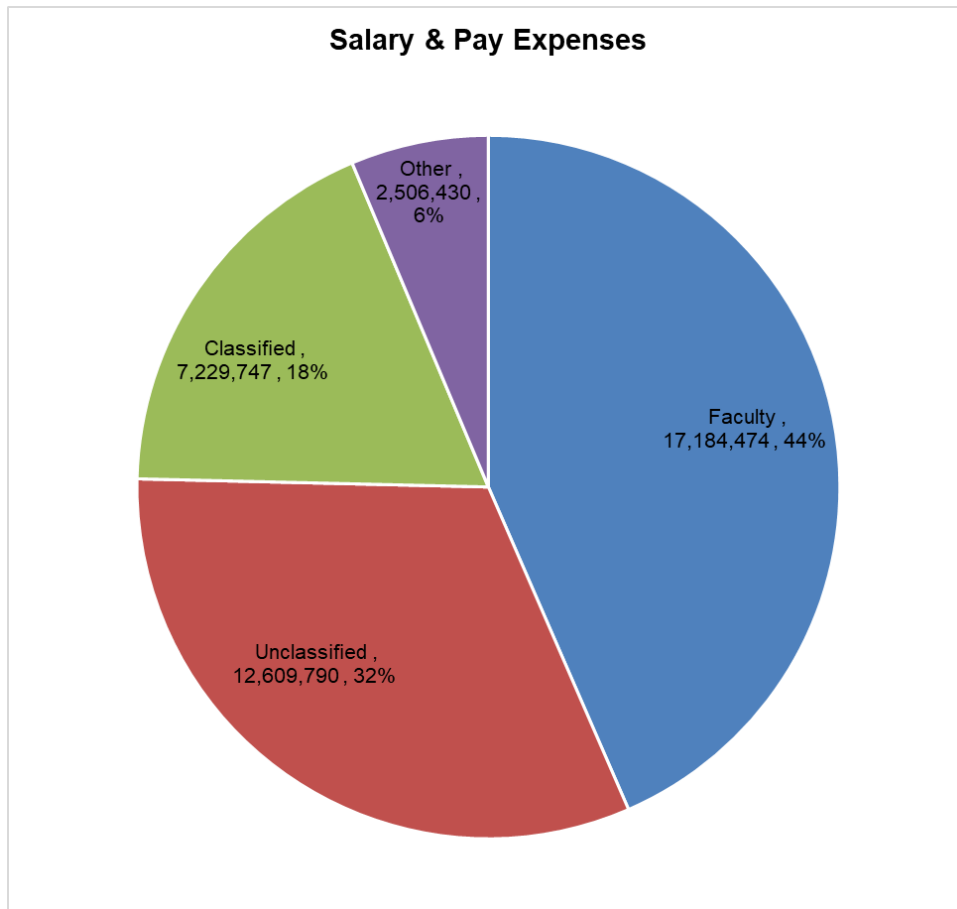


Figure 5: Total salary & pay by category based on FY25 Proposed Preliminary Budget.

#### Services & Supplies (S&S)

- Services & Supplies net budget totals \$10.434M. With Services & Supplies increasing approximately \$542K, and internal sales remaining consistent from FY24's budget.
  - S&S divisional budgets were held at the same level as the FY24 Adjusted Budget (with some Divisions reallocating funds internally).
  - Assumed no change to general administrative overhead from auxiliaries (internal sales), budgeted at \$1.3M.
  - Additions were incorporated for the following:
    - Increase to New Student Week & Family Programs
    - Increase to Natural Sciences S&S for Hood Maintenance
    - Increase to DEI for HSI initiatives
    - Establishing S&S for Dean of Students/Student Conduct
    - Increase to Campus projects S&S
    - Increase for Banner/Ellucian inflationary costs
    - Increase to Willamette Promise for administrative support contract
    - Increase to create longevity for Canvas and other LMS tools
    - Increase for ATIXA membership and professional development



**Net Transfer Assumptions:**

Total Net Transfers are budgeted at \$5.578M.

- Athletics Subsidy is increased by \$120K to \$5.120M resulting from adding an Assistant Director of Business Operations.
- Other transfers of \$150K subsidy to the Child Development Center and \$294K transfer for SELP funding match are budgeted at the same levels as FY24.

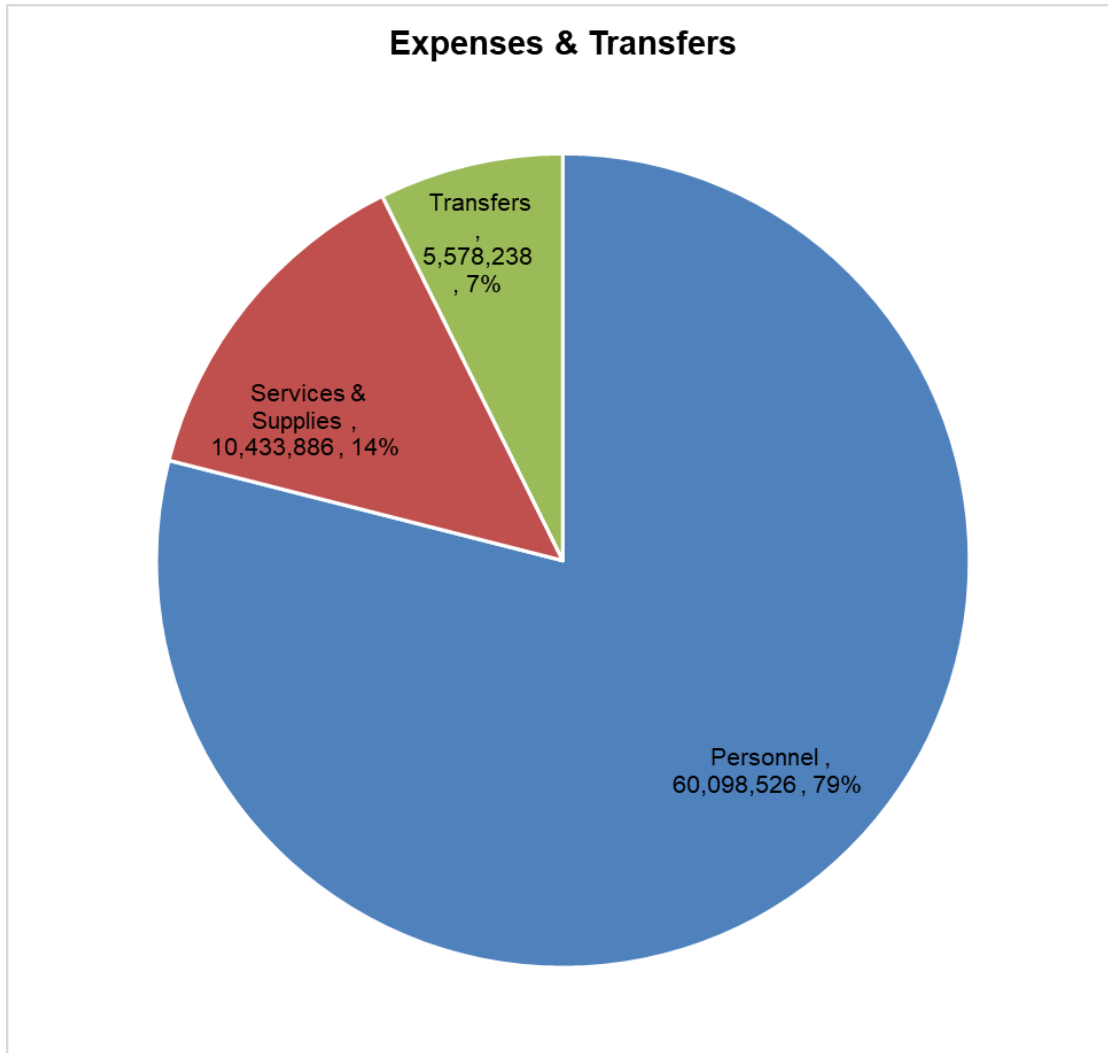


Figure 6: Total recurring expenses and transfers based on FY25 Proposed Preliminary Budget.

## Other Activity Assumptions:

Total Other Activities (one-time revenues and expenses) are budgeted at \$863K and include:

- \$500K of Sustainability funds rollover
- \$165K for Campaign S&S
- \$125K of rollover for Occupational Therapy start-up costs
- \$73K for New Faculty Start-Up costs

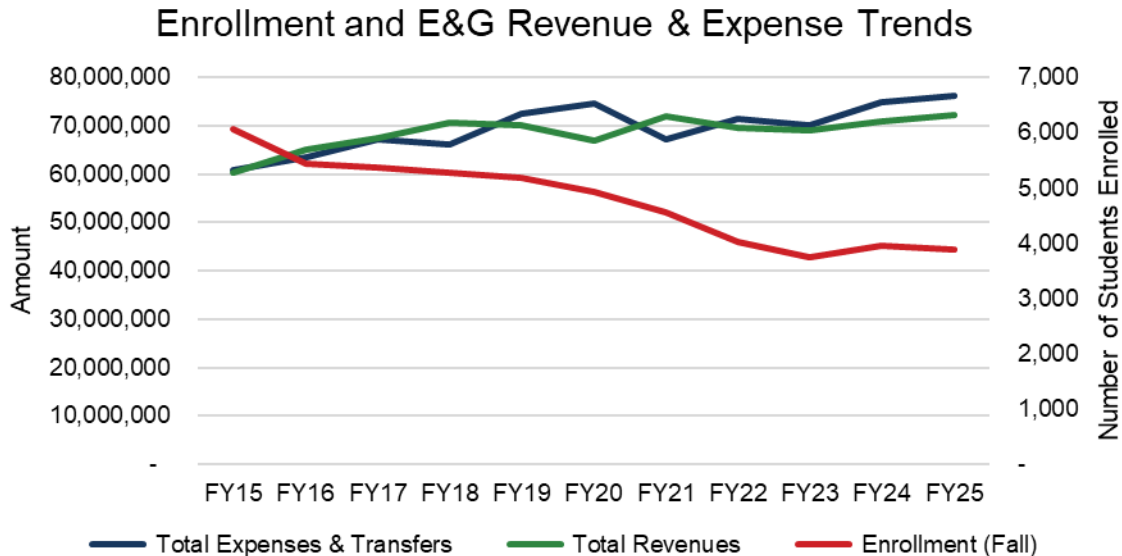


Figure 7: Enrollment (headcounts) and E&G Revenue & Expense trends over the last 10 years.

\*FY24 based on April 30, 2024 projections.

\*\*FY25 based on proposed preliminary budgeted numbers.

## Auxiliary Component:

The auxiliary component is composed of Athletics, Housing, Dining, Parking, Conference Services, Bookstore, Student Health & Counseling Center (SHCC), Child Development Center (CDC), and other minor operations. The net budget surplus for all Auxiliaries (excluding IFC) totals \$292K. See the FY25 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC) worksheet, as well as the FY25 Athletics (Non-IFC) Budgets worksheet, for the index-level detail.

## University Housing:

University Housing comprises approximately \$6.824M, or 33%, of budgeted auxiliary expenses.

- University Housing expects to net positive \$339K between revenues and expenses for FY25, with hopes to continue to rebuild their fund balance.

- University Housing's revenue budget totals \$7.164M and is built on an assumed 855 room-paying residents living in Housing between Ackerman, Heritage, Landers, and Arbor Park as well as the approved 3.5% rate increase.
- Total expenses and transfers are budgeted at \$6.824M (inclusive of a \$1.831M transfer out to debt service):
  - Personnel budget totals \$1.556M.
  - Supplies & Services budget totals \$3.670M, of which \$891K is the interest portion of the bond debt payment.

### **Campus Dining:**

Campus Dining comprises approximately \$4.250M, or 20%, of budgeted auxiliary expenses.

- Campus Dining's budget totals \$226K to the positive for the year, with hopes to continue to rebuild fund balance.
- Campus Dining's budgeted revenues total \$4.476M, based on an assumed 709 meal plans for Valsetz (since residents living in Arbor Park are not required to purchase a meal plan). The budget also incorporates projected Café Allegro revenues of \$138K. Pre-pandemic levels were ~900 meal plans.
- Personnel for Campus Dining is budgeted at \$2.064M and includes \$411K of student labor.
- Services & Supplies for Campus Dining are budgeted at \$1.978M, which includes \$983K of food costs.

### **Student Health & Counseling Center (SHCC):**

Student Health & Counseling Center (SHCC) comprises approximately \$1.875M, or 9%, of budgeted auxiliary expenses.

- SHCC has a \$28K positive budget, with plans to begin to rebuild fund balance.
- Enrollment fees are budgeted at \$1.776M. This assumes 3,000 students will pay the in-person fee of \$175 and 328 students will pay the reduced fee of \$130 fall term with attrition built in for winter and spring.
- Overall, SHCC revenue is budgeted at \$1.903M, including other miscellaneous revenues.
- Personnel expense budget totals \$1.264M.
- Services & Supplies budget totals \$611K.

### **Athletics:**

Athletics (excluding Incidental Fee component) comprises approximately \$6.547M, or 32%, of budgeted auxiliary expenses.

Athletics receives funding from several sources including Education & General Fund, Lottery, Tickets & Concessions, and Special Projects.

- Lottery funding is budgeted at \$1.396M, based on actuals received in FY24.
- Tickets and concessions revenues of \$31K are included.
- Personnel budget totals \$3.323M, and includes an additional Asst. Director of Business Operations position.
- S&S budget totals \$3.224M, including travel (though majority of athletics travel is within IFC). Also budgeted is an additional \$1.140M of student aid.
- Athletics budget also incorporates the \$5.12M transfer in from E&G.

### **Parking:**

Parking comprises approximately \$435K, or 2%, of budgeted auxiliary expenses.

- Parking's budget nets zero for the year.
- Sales & Services revenues are budgeted at \$435K, a slight increase from FY24.
- Parking's personnel totals \$250K, which includes partial FTE of Campus Public Safety personnel to provide relief to the E&G budget.

### **Overall Auxiliaries:**

Bookstore and Child Development Center are other significant auxiliary components, comprising approximately \$1.435M, or 7%, of budgeted auxiliary expenses. Bookstore continues to run at a deficit (budgeted \$267K for FY25) and is working to become a sustainable operation. Child Development Center's budget includes the \$150K subsidy from E&G and anticipates netting zero with that.

### **Incidental Fee (IFC) Component:**

Incidental Fee depleted all reserves in FY23 and underwent substantial reductions for FY24. With the IFC reserve being rebuilt to 10%, the FY25 allocations have increased substantially from prior year.

- Enrollment fees are budgeted at \$3.754M, which assumes a flat headcount from Fall 2023. This is comprised of \$142K of summer revenue (949 students paying fee of \$150) and \$3.611M of academic year revenue (2,707 students paying fee of \$415 and 849 students paying fee of \$210 fall term, with attrition between winter and spring). The incidental fee will be charged at the same rate as prior year, all Monmouth-campus students at the first credit at a rate of \$415; students who take courses off-campus (Salem, online) will pay a reduced fee of \$210.
- Incidental Fee expenses reflect the total allocation of \$3.871M as determined by the Incidental Fee Committee with funding for Abby's House/Food Pantry, Access, ASWOU, Athletics, Campus Recreation, Childcare, Creative Arts, Student Engagement, Student Activities Board, Student Media, and WOLF Ride.

**Designated Operations & Service Departments Component:**

Designated Operations & Service Department budgets are inclusive of primarily Council of Presidents and Telecommunications, as well as other small miscellaneous budgets. As such, the budgets have no significant changes from the FY24 Budget. See the FY25 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC) worksheet for the index-level detail.

**FY25 Preliminary Budget across Component Funds:**

As shown on the Component Funds Budget Summary worksheet included below, combined component budgets results in a total net budget deficit across these funds of \$4.600M.

**STAFF RECOMMENDATION:**

It is recommended that the Western Oregon University Finance and Administration Committee recommends to the Board of Trustees to approve the FY25 Preliminary Budget as presented in the docket.

**Western Oregon University  
FY25 Proposed Preliminary Budget  
Component Funds Budget Summary**

	<b>Education &amp; General (E&amp;G)</b>	<b>Auxiliary (excluding IFC)</b>	<b>Incidental Fee (IFC)</b>	<b>Designated Operations &amp; Service Depts</b>	<b>Total</b>	<b>Total FY24 Adj Budget</b>
<b>Revenues</b>						
Enrollment Fees	32,574,440	2,161,241	3,753,557	48,134	38,537,372	36,905,573
Government Resources & Allocations	34,830,297	1,396,015	-	-	36,226,312	35,232,688
Gift Grants and Contracts	2,194,070	104,369	3,000	-	2,301,439	2,345,991
Investment	2,000,000	26,000	-	4,175	2,030,175	2,011,175
Sales & Services	500,000	12,675,186	177,250	126,630	13,479,066	12,733,465
Other Revenues	100,000	614,480	190,000	2,087,550	2,992,030	2,792,349
<b>Total Revenues</b>	<b>72,198,807</b>	<b>16,977,291</b>	<b>4,123,807</b>	<b>2,266,489</b>	<b>95,566,394</b>	<b>92,021,241</b>
<b>Expenses</b>						
Personnel	60,098,526	9,361,054	1,881,929	1,015,265	72,356,774	69,260,756
Services & Supplies	10,433,886	10,509,644	2,268,838	1,251,224	24,463,592	23,637,566
<b>Total Expenses</b>	<b>70,532,411</b>	<b>19,870,698</b>	<b>4,150,767</b>	<b>2,266,489</b>	<b>96,820,365</b>	<b>92,898,322</b>
<b>Net Transfers</b>	<b>5,578,238</b>	<b>(3,185,551)</b>	<b>90,300</b>	<b>-</b>	<b>2,482,987</b>	<b>2,123,155</b>
<b>Total Expenses &amp; Transfers</b>	<b>76,110,649</b>	<b>16,685,147</b>	<b>4,241,067</b>	<b>2,266,489</b>	<b>99,303,352</b>	<b>95,021,477</b>
<b>Net Recurring Budget</b>	<b>(3,911,842)</b>	<b>292,144</b>	<b>(117,260)</b>	<b>-</b>	<b>(3,736,958)</b>	<b>(3,000,236)</b>
One Time Activities	863,275	-	-	-	863,275	1,974,588
<b>Net Budget</b>	<b>(4,775,117)</b>	<b>292,144</b>	<b>(117,260)</b>	<b>-</b>	<b>(4,600,233)</b>	<b>(4,974,824)</b>

Western Oregon University  
 FY25 Proposed Preliminary Budget  
 Education & General Fund Detail

	FY25 Proposed Prelim Budget	FY24 Adjusted Budget	Increase/ (Decrease)	FY24 Projection	Increase/ (Decrease)
<b>Revenues</b>					
<b>Tuition &amp; Fees</b>					
<b>Undergraduate Tuition</b>					
Resident	20,512,590	19,934,600	577,990		
WUE	5,883,570	5,717,700	165,870		
Non-Resident	647,592	630,344	17,248		
<b>Total Undergraduate Tuition</b>	<b>27,043,752</b>	<b>26,282,644</b>	<b>761,108</b>		
<b>Graduate Tuition</b>					
Graduate	4,143,657	4,026,380	117,277		
OTD	523,500	-	523,500		
<b>Total Graduate Tuition</b>	<b>4,667,157</b>	<b>4,026,380</b>	<b>640,777</b>		
<b>Summer</b>					
Undergraduate	1,400,000	1,400,000	-		
Graduate	600,000	600,000	-		
<b>Total Summer</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>-</b>		
<b>Other Tuition</b>	<b>360,000</b>	<b>360,000</b>	<b>-</b>		
<b>Total Tuition</b>	<b>34,070,909</b>	<b>32,669,024</b>	<b>1,401,885</b>	<b>31,728,802</b>	<b>2,342,107</b>
<b>Fees</b>					
Matriculation	500,000	500,000	-	500,000	-
Course	400,000	400,000	-	400,000	-
Online Course	2,953,531	3,036,105	(82,574)	3,315,265	(361,734)
Other	150,000	150,000	-	527,621	(377,621)
<b>Total Fees</b>	<b>4,003,531</b>	<b>4,086,105</b>	<b>(82,574)</b>	<b>4,742,886</b>	<b>(739,355)</b>
<b>Fee Remissions</b>	<b>(5,500,000)</b>	<b>(5,500,000)</b>	<b>-</b>	<b>(5,000,000)</b>	<b>(500,000)</b>
<b>Total Tuition &amp; Fees (net of remissions)</b>	<b>32,574,440</b>	<b>31,255,129</b>	<b>1,319,311</b>	<b>31,471,688</b>	<b>1,102,752</b>
<b>Government Resources &amp; Allocations</b>					
Student Success & Completion (SSCM)	34,141,560	33,147,936	993,624	34,092,886	48,674
Engineering Technology (ETSF)	309,489	309,489	-	297,598	11,891
Small-Energy Loan Program (SELP)	379,248	379,248	-	379,248	-
<b>Total Government Resources &amp; Allocations</b>	<b>34,830,297</b>	<b>33,836,673</b>	<b>993,624</b>	<b>34,769,732</b>	<b>60,565</b>
<b>Other Revenues</b>					
Gift Grants and Contracts	2,194,070	2,194,070	-	1,882,098	311,972
Interest Earnings/Investment	2,000,000	2,000,000	-	2,000,000	-
Sales & Services	500,000	500,000	-	500,000	-
Other Revenues	100,000	100,000	-	416,496	(316,496)
<b>Total Other Revenues</b>	<b>4,794,070</b>	<b>4,794,070</b>	<b>-</b>	<b>4,798,594</b>	<b>(4,524)</b>
<b>Total Revenues</b>	<b>72,198,807</b>	<b>69,885,872</b>	<b>2,312,935</b>	<b>71,040,015</b>	<b>1,158,792</b>

Western Oregon University  
 FY25 Proposed Preliminary Budget  
 Education & General Fund Detail

	FY25 Proposed Prelim Budget	FY24 Adjusted Budget	Increase/ (Decrease)	FY24 Projection	Increase/ (Decrease)
<b>Expenses</b>					
<b>Personnel</b>					
Faculty Salaries	17,184,474	16,630,545	553,929		
Unclassified Salaries	12,609,790	11,687,636	922,154		
Faculty & Unclassified Supplemental Pay	615,903	566,748	49,155		
Classified Salaries	7,229,747	6,819,239	410,508		
Classified Pay	260,061	260,061	-		
Student	1,630,466	1,575,813	54,653		
OPE	21,924,585	21,392,532	532,053		
Centralized Salary & OPE Savings	(1,356,500)	(1,356,500)	-		
<b>Total Personnel</b>	<b>60,098,526</b>	<b>57,576,074</b>	<b>2,522,452</b>	<b>56,952,504</b>	<b>3,146,021</b>
<b>Services &amp; Supplies</b>					
Services & Supplies	14,210,626	13,668,609	542,017		
Internal Sales	(3,776,740)	(3,776,740)	-		
<b>Total Services &amp; Supplies</b>	<b>10,433,886</b>	<b>9,891,869</b>	<b>542,017</b>	<b>11,336,881</b>	<b>(902,995)</b>
<b>Total Expenses</b>	<b>70,532,411</b>	<b>67,467,943</b>	<b>3,064,469</b>	<b>68,289,386</b>	<b>2,243,026</b>
<b>Transfers</b>					
Athletics Subsidy	5,120,000	5,000,000	120,000	6,500,000	(1,380,000)
Child Development Center Subsidy	150,000	150,000	-	150,000	-
SELP Funding Match	294,000	294,000	-	294,000	-
Other Transfers	14,238	14,238	-	(340,767)	355,005
<b>Total Transfers</b>	<b>5,578,238</b>	<b>5,458,238</b>	<b>120,000</b>	<b>6,603,233</b>	<b>(1,024,995)</b>
<b>Total Recurring Expenses &amp; Transfers</b>	<b>76,110,649</b>	<b>72,926,181</b>	<b>3,184,469</b>	<b>74,892,619</b>	<b>1,218,031</b>
<b>Net Recurring</b>	<b>(3,911,842)</b>	<b>(3,040,309)</b>	<b>(871,534)</b>	<b>(3,852,604)</b>	<b>(59,238)</b>
<b>Other Activities</b>					
Sustainability Funds Rollover	500,000	-	500,000		
Campaign S&S	165,000	-	165,000		
OTD Start-Up	125,000	300,000	(175,000)		
Other	73,275	674,588	(601,313)		
<b>Total Other Activities</b>	<b>863,275</b>	<b>974,588</b>	<b>(111,313)</b>	<b>-</b>	<b>863,275</b>
<b>Net</b>	<b>(4,775,117)</b>	<b>(4,014,897)</b>	<b>(760,221)</b>	<b>(3,852,604)</b>	<b>(922,513)</b>
<b>Beginning Fund Balance</b>	<b>10,172,273</b>	<b>14,024,877</b>		<b>14,024,877</b>	
<b>Projected Ending Fund Balance</b>	<b>5,397,156</b>	<b>10,009,980</b>		<b>10,172,273</b>	
<b>Fund Balance as a Percentage of Revenues</b>	<b>7.48%</b>	<b>14.32%</b>		<b>14.32%</b>	



**Western Oregon University  
FY25 Proposed Preliminary Budget  
Auxiliary Detail**

	<b>Athletics (excluding IFC)*</b>	<b>Bookstore</b>	<b>Dining</b>	<b>Parking</b>	<b>Student Health &amp; Counseling</b>	<b>University Housing</b>	<b>Other Auxiliaries</b>	<b>Total</b>
<b>Revenues</b>								
Enrollment Fees	-	-	-	-	1,879,186	(50,000)	332,055	2,161,241
Government Resources & Allocations	1,396,015	-	-	-	-	-	-	1,396,015
Gift Grants and Contracts	-	-	-	-	-	-	104,369	104,369
Investment	-	-	-	-	-	26,000	-	26,000
Sales & Services	31,000	750,000	4,026,188	435,455	-	7,047,935	384,608	12,675,186
Other Revenues	-	-	450,294	-	23,686	139,500	1,000	614,480
<b>Total Revenues</b>	<u>1,427,015</u>	<u>750,000</u>	<u>4,476,482</u>	<u>435,455</u>	<u>1,902,872</u>	<u>7,163,435</u>	<u>822,032</u>	<u>16,977,291</u>
<b>Expenses</b>								
Unclassified Salaries	1,940,704	68,604	208,720	65,862	326,698	567,216	208,541	3,386,345
Unclassified Pay	-	-	500	-	16,124	7,500	25,000	49,124
Classified Salaries	103,778	131,798	734,923	65,649	423,035	160,096	41,673	1,660,952
Classified Pay	-	10,000	26,250	5,000	23,877	12,700	-	77,827
Student	-	12,500	410,550	30,000	-	297,304	74,790	825,144
OPE	1,278,392	143,462	683,394	83,725	474,240	510,701	187,748	3,361,662
<b>Total Personnel</b>	<u>3,322,874</u>	<u>366,364</u>	<u>2,064,337</u>	<u>250,236</u>	<u>1,263,974</u>	<u>1,555,517</u>	<u>537,752</u>	<u>9,361,054</u>
Services & Supplies	3,224,140	650,310	1,977,756	225,219	611,376	3,687,354	133,489	10,509,644
<b>Total Expenses</b>	<u>6,547,014</u>	<u>1,016,674</u>	<u>4,042,093</u>	<u>475,455</u>	<u>1,875,350</u>	<u>5,242,871</u>	<u>671,241</u>	<u>19,870,698</u>
<b>Net Transfers</b>	<u>(5,120,000)</u>	<u>-</u>	<u>208,000</u>	<u>(40,000)</u>	<u>-</u>	<u>1,581,449</u>	<u>185,000</u>	<u>(3,185,551)</u>
<b>Total Expenses &amp; Transfers</b>	<u>1,427,014</u>	<u>1,016,674</u>	<u>4,250,093</u>	<u>435,455</u>	<u>1,875,350</u>	<u>6,824,320</u>	<u>856,241</u>	<u>16,685,147</u>
<b>Net Budget</b>	1	(266,674)	226,389	-	27,522	339,115	(34,209)	292,144

\*Athletics also receives \$925,048 of funding from incidental fee.

**Western Oregon University**  
**FY25 Proposed Adjusted Budget & NWCCU Plan**  
**Education & General Fund**

		<b>NWCCU Plan</b>	<b>FY25 Proposed Prelim Budget</b>
<b>FY23</b>	Recurring Deficit	(8,000,000)	
	Expense containment (one-time)	<u>3,000,000</u>	
	Use of Fund Balance	(5,000,000)	(1,156,477)
<b>FY24</b>	Beg Fund Balance	10,000,000	14,024,877
	Recurring Deficit	(4,500,000)	
	Expense containment (one-time)	<u>1,000,000</u>	
	Use of Fund Balance	(3,500,000)	(3,852,604)
<b>FY25</b>	Beg Fund Balance	6,500,000	10,172,273
	Tuition & Fee Revenue (net)		32,574,440
	State Appropriation		34,830,297
	Other Revenues		<u>4,794,070</u>
	Total Revenues		72,198,807
	Total Expenses & Transfers		<u>76,110,649</u>
	Recurring Deficit	(3,500,000)	(3,911,842)
	Expense containment (one-time)	<u>1,000,000</u>	<u>(863,275)</u>
	Use of Fund Balance	(2,500,000)	(4,775,117)
<b>FY26</b>	Beg Fund Balance	4,000,000	5,397,156
	Recurring Deficit	(1,500,000)	
	Expense containment (one-time)	<u>1,000,000</u>	
	Use of Fund Balance	(500,000)	
<b>FY27</b>	Beg Fund Balance	3,500,000	
	Recurring Deficit	-	
	Expense containment (one-time)	<u>-</u>	
	Use of Fund Balance	-	
<b>FY28</b>	Beg Fund Balance	3,500,000	







Western Oregon University  
FY25 Education & General Fund Budget  
By Index

INDEX	DEPT NAME	Tuition	Study	Other	Fee	State	GIFT	Interest &	Sales &	Other		Tenure-	NTT	Unclass	Other	Academic	Classified	Classified	Student	Uncl	Uncl	Uncl	Classified	Classified	Classified	Student		Services	Intrnl Sales	Transfer In	Transfer Out				
		(+)	(+)	(+)	(-)	(+)	(+)	(+)	(+)	(+)	(+)	TOTAL REV	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	Health/Life	Retirement	Other	Health/Life	Retirement	Other	(+)	(+)	(-)	(-)	(+)	TOTAL EXP		
		Acct 01100	Acct 01200	Acct 01700	Acct 01900	Acct 02510	Acct 03000	Acct 05100	Acct 06000	Acct 08000		Acct 10102	Acct 10102	10103	10200	Acct 10203	Acct 10301	Acct 10400	Acct 10501	Acct 10964	Acct 10967	Acct 10968	Acct 10974	Acct 10977	Acct 10978	Acct 10988	Total	Acct 20000	Acct 79000	Acct 91000	Acct 92000				
VPS04	Sustainability Funds Rollover	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DA907	Campaign SB5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000
OTD901	OTD Start-Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165,000	
PRO837	New Faculty Start-Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125,000	
<b>TOTAL ONE-TIME FUNDS</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73,275	
<b>EDUCATION &amp; GENERAL FUND TOTAL</b>		34,070,909	550,000	3,453,531	(5,500,000)	34,830,297	2,194,070	2,000,000	500,000	100,000	72,198,807	31,809,548	4,448,985	12,109,790	615,903	925,941	6,729,747	260,061	1,630,466	6,242,660	7,813,944	2,437,689	2,105,606	1,916,400	569,678	482,108	60,958,526	15,073,901	(3,776,740)	(8,893)	5,587,131	-	76,973,924		







Western Oregon University  
FY25 Incidentals Fee Budgets

INDEX	DEPT NAME	Other Student Fees (+)	Gifts, Grants & Contracts (+)	Investment (+)	Sales & Services (+)	Other Revenues (+)	Svc Dept Sales Reimb (+)	Total Revenue	Unclass Salary (+)	Other Unclassified Pay (+)	Classified Salary (+)	Classified Pay (+)	Student Pay (+)	Uncl Health/Life OPE (+)	Uncl Retirement OPE (+)	Uncl Other OPE (+)	Classified Health/Life OPE (+)	Classified Retirement OPE (+)	Classified Other OPE (+)	Student OPE (+)	Total Personnel	Services and Supplies (+)	General Admin Overhead (+)	Travel (+)	Depreciation (+)	Transfer In Incidental Fee Allocation (-)	Transfer Out (+)	TOTAL EXP	NET (ignoring depr.)		
		Acct 01700	Acct 03000	Acct 05100	Acct 06000	Acct 08000	Acct 09000		Acct 10103	Acct 10200	Acct 10301	Acct 10400	Acct 10501	Acct 10964	Acct 10967	Acct 10968	Acct 10974	Acct 10977	Acct 10978	Acct 10988	Acct 20000	Acct 28204	Acct 39000	Acct 80500	Acct 91105	Acct 92000					
<b>CAMPUS RECREATION</b>																															
DOS987	Health & Wellness Center				53,000			53,000	263,704				157,995	64,887	72,519	21,491				5,530	586,126	187,902	57,279		374,295	(778,307)		427,295	-		
DOS982	Health and Wellness Programs				14,000			14,000					34,252							1,199	35,451	7,910	3,209			(102,570)		14,000	-		
DOS983	Aquatic Center Operation												26,957							943	27,900	67,780	7,081			(102,761)			-		
DOS984	Aquatic Center Programs				46,000			46,000					41,382							1,448	42,830		3,170					46,000	-		
DOS985	Intramurals				2,000			2,000					42,182							1,476	43,658	4,150	3,538					2,000	-		
DOS986	Turf and Grass Fields				9,000			9,000					14,158							496	14,654	32,393	3,482					9,000	-		
DOS800	Men's Lacrosse																					18,047	1,336						-		
DOS801	Men's Soccer																					4,500	333						-		
DOS802	Men's Rugby																					21,000	1,554						-		
DOS803	Women's Rugby																					11,000	814						-		
DOS804	SORC Rock Climbing																					2,000	148						-		
DOS806	Dance Team																					4,000	296						-		
DOS812	Women's Soccer																					4,500	333						-		
DOS814	Men's Basketball																					3,500	259						-		
<b>TOTAL CAMPUS RECREATION</b>					124,000			124,000	263,704				316,926	64,887	72,519	21,491				11,092	750,619	368,682	82,832		374,295	(1,078,133)		498,295	-		
<b>CHILDCARE</b>																															
GEN949	Child Care Reserve																													-	
<b>TOTAL CHILDCARE</b>																															
<b>CREATIVE ARTS</b>																															
CAD235	Guest Artists								8,044				37,733		2,212	656					1,321	49,966	187,589	20,087	33,881		(291,523)			-	
<b>TOTAL CREATIVE ARTS</b>									8,044				37,733		2,212	656					1,321	49,966	187,589	20,087	33,881		(291,523)			-	
<b>STUDENT ENGAGEMENT</b>																															
SEO901	Student Engagement Operations				50,250		190,000	240,250	264,926		127,121	5,877	122,871	85,020	72,855	21,592	44,210	36,574	10,839	4,300	796,185	323,234	82,838		482,609	(962,006)		722,860	(1)		
SEO902	Leadership, Inclusion, & Activities (LIA)																					38,004	3,005	2,592			(43,601)			-	
SEO903	Student Activities Board												16,657							583	17,240	27,201	3,289			(47,730)			-		
<b>TOTAL STUDENT ENGAGEMENT</b>					50,250		190,000	240,250	264,926		127,121	5,877	139,528	85,020	72,855	21,592	44,210	36,574	10,839	4,883	813,425	388,439	89,132	2,592	482,609	(1,051,337)		722,860	(1)		
<b>STUDENT MEDIA</b>																															
SEO904	Student Media																					3,936	292				(4,228)			-	
SEO905	Northwest Passage												5,605							196	5,801	3,409	682				(9,893)			-	
SEO906	Western Journal		3,000					3,000					43,466						1,521	44,987	10,626	4,116				(56,729)		3,000	-		
SEO907	KWOU Student Radio Station												5,650							198	5,848	3,581	698				(10,127)			-	
<b>TOTAL STUDENT MEDIA</b>			3,000					3,000					54,721							1,915	56,636	21,552	5,788				(80,976)		3,000	-	
<b>WOLF RIDE</b>																															
DOS979	WOLF Ride				3,000			3,000					30,603							1,071	31,674	10,264	3,104		8,499	(42,042)		11,499	-		
<b>TOTAL WOLF RIDE</b>					3,000			3,000					30,603							1,071	31,674	10,264	3,104		8,499	(42,042)		11,499	-		
<b>TOTAL IFC</b>		3,753,557	3,000		177,250		190,000	4,123,807	528,630	19,724	165,086	5,877	671,551	149,907	150,798	44,691	61,214	47,014	13,933	23,504	1,881,929	1,221,350	286,015	761,473	865,403	(3,836,617)	3,026,917	5,106,470	(117,260)		

