

Western Oregon University Board of Trustees:
Finance & Administration Committee (FAC)
Meeting No. 28 – May 25, 2022 | 12:00-4:00PM
Public Meeting: via [Zoom](#) | Meeting ID: 815 1024 2521
Phone: +1-253-215-8782

AGENDA

I. CALL-TO MEETING / ROLL CALL

II. COMMITTEE CHAIR'S WELCOME / ANNOUNCEMENTS

III. CONSENT AGENDA

- 1) [Approval April 6, 2022 Meeting Minutes](#) (page 3)

IV. ACTION ITEMS:

- 1) [FY2022 Management Report \(as of April 30, 2022\)](#) | *Dr. Ana Karaman, Vice President Finance & Administration and Camarie Moreno, Director of Budget & Planning* (page 12)
- 2) [Preliminary FY2023 Budget](#) | *Dr. Ana Karaman, Vice President Finance & Administration and Camarie Moreno, Director of Budget & Planning* (page 23)
- 3) [Quasi Endowment Transfer](#) | *Dr. Ana Karaman, Vice President Finance & Administration* (page 43)

V. REPORTS & DISCUSSION ITEMS:

- 1) [Supplemental Tuition & Fee Book \(including new SEIU Tuition Rate Discount\)](#) | *Dr. Ana Karaman, Vice President Finance & Administration* (page 44)
- 2) [University Budget Advisory Committee](#) (UBAC) | *co-chair Cara Groshong* (page 66)
- 3) [University Technology Advisory Committee](#) (UTAC) | *co-chairs Dr. Chelle Batchelor & Bill Kernan* (page 67)
- 4) [Finance & Administration Report](#) | *Dr. Ana Karaman, Vice President Finance & Administration* (page 68)
 - a. Cash flow projections | *Dr. Ana Karaman, Vice President Finance & Administration and Darin Silbernagel, Treasurer*

b. Update on Quasi Endowment Performance | *Dr. Ana Karaman, Vice President Finance & Administration*

VI. JUNE 8, 2022 BOARD MEETING PREPARATION

VII. UPDATES AND AROUND-THE-TABLE

VIII. ADJOURNMENT

**Western Oregon University Board of Trustees:
Finance & Administration Committee (FAC)
Meeting No. 27 – April 6, 2022 | 12:00-4:00pm
Public Meeting: via Zoom | Meeting ID: 893 4057 7194
Phone: +1-253-215-8782**

Draft Minutes

I. CALL-TO MEETING / ROLL CALL

Chair Cec Koontz called the meeting to order at 12:04 pm.

The following Trustees were present:

Jerry Ambris
David Foster
Cec Koontz
Leah Mitchell

Others Present Included:

Elizabeth Braatz (left at 12:31 pm)
Samantha Cameron
Rebecca Chiles
Cara Groshong
Ana Karaman
Bill Kernan
Shadron Lehman
Heather Mercer
Camarie Moreno
Becka Morgan (left at 12:36 pm)
Dan Richardson
Dona Vasas

II. COMMITTEE CHAIR’S WELCOME / ANNOUNCEMENTS

Chair Koontz mentioned the open forum address for our first presidential candidate is at 2:15pm today. She hopes that we will have the opportunity to view the open forum or the recorded version later.

III. CONSENT AGENDA

1) Approval February 2, 2022 Meeting Minutes (page 3)

Concerning the minutes from February 2, 2022, Koontz entertained any additions, corrections, or a motion to approve the minutes as submitted. Ambris motioned to approve, as submitted. Mitchell seconded. The vote to approve the February 28, 2022 draft minutes was passed unanimously.

IV. ACTION ITEMS:

1) FY2021 Single Audit

Karaman noted that the auditors were running behind on single audit completion, which is why it was not together with the financial statements audit at the last FAC meeting. Karaman noted that WOU has made improvements in findings from last year. Last year there were five findings; this year there were two findings. The first finding is a repeat that continues from 2018. It relates to NSLDS withdrawal dates between the Financial Aid Office and Registrar's Office. Management addressed this by connecting with Kella Helyer, the Financial Aid Office Director, and will work to find a technological solution for the issue between the Registrar's data and the Financial Aid Office's data concerning student withdrawal dates. One benefit of the Financial Aid Office moving to Banner is that it will make aligning the dates of withdrawal between both offices standardized and more reliable. The auditors sampled 45 students and found 4 withdrawal date issues.

The second finding was related to federal HEERF money. Guidance continues to change, and as much as WOU tries to keep up it can be difficult. The finding was related to institutional reports not being published on-time. These reports were not required to be submitted to the government; however, they were required to be published on WOU's website in a timely manner. Changes have since been made to the systems and processes relating to HEERF. Samantha Cameron is WOU's new budget analyst and joined about a month ago. Now the Budget Office is responsible for handling those reports, Karaman noted she feels comfortable with addressing that finding.

Lehman, Interim Controller, shared that the yellow book report is over WOU's internal controls for financial statement reporting. The auditors gave us an unmodified opinion, which is a good thing. They found no material weakness, no significant deficiencies, and no non-compliance material to the financial statements. It was a nice and clean report.

Mitchell moved a motion to recommend to the full Board of Trustees to accept the single audit results and corrective action plan by management. Ambris seconded. The vote on this motion was passed unanimously. The FAC will move this forward to the Board.

2) Tuition & Fees for 2022-23 Academic Year & Summer 2022

Karaman introduced two members of TFAC (Tuition & Fees Advisory Committee), Elizabeth Braatz (ASWOU Senate President) and Dr. Becka Morgan (Professor/Faculty).

Karaman referred to the docket for a summary of recommended changes and an explanation of TFAC's role. Their role is to recommend to the president and Board of Trustees undergraduate resident tuition rate increases. TFAC's recommendation is to provide an increase of 3.19%, which is \$6 per credit. Karaman referred to Elizabeth Braatz and Dr. Becka Morgan for their reflection on the TFAC process and recommendation.

Morgan said she was honored to serve on TFAC and as always, the students on this committee were thoughtful and there was great discussion about the rates. It was painful in light of the pandemic and how students are faring financially to have to recommend any increase, but there was also a lot of thought put into the university and making sure that we are supporting the university. Students were very centered and thoughtful in that process. Morgan saw the students struggle because they knew they had to propose some increase, even though they felt it would have been lovely to offer a 0% increase in these times. They considered data, voices on campus, and a lot went into their recommendation. Morgan was very proud of the work of our students.

Elizabeth Braatz introduced herself and mentioned she is the ASWOU Senate President, and she was also honored to serve on TFAC. TFAC tried to reflect the student body; while you cannot represent every student's story, Braatz felt that the committee embodied a perfect range of students from different backgrounds and situations. TFAC had to come to a compromise, and as much as students wanted a 0% increase, this is just a different time and they had to be realistic of what the university was looking at financially. At the same time, TFAC understood that some students simply cannot afford to pay more due to the pandemic and increasing prices. Again, she was honored to work with everyone on the committee to come to that compromise and recommendation for the university.

Koontz thanked everyone for speaking on the TFAC experience this year and expressed appreciation for the work that the committee put into the process and final product.

Mitchell asked how WOU benchmarks against others in the region. Karaman referred to the docket and noted that there is information available to show the data the committee used for their recommendation, along with a cost comparison that shows the different institutions. WOU is now the second most affordable public university in Oregon. Other universities go through the same tuition-setting process, and it is expected that most other institutions are increasing around 3.5% to 5%, with some exceptions above 5%. TFAC ruled out anything above 5% right away, given the population WOU serves, and then worked their way down. Karaman also referred to the historical tuition rates for Western Oregon University. TFAC also used a model that Moreno built a few years ago that allows them to compare the university impact versus impact on individuals, based on Expected Family Contribution (EFC). Also noted was that the Oregon Opportunity Grant is going up significantly. The EFC maximum increased from \$6,000 to \$8,000, and the award amount was increased by more than \$1,000. Karaman also referred to a student survey that indicates affordability was the top issue that students value, and

second to that was maintaining quality of academic programs. That is why TFAC's recommendation also includes recommendations for additional allocations to be made to certain areas.

Karaman continued that TFAC felt strongly recommending WOU to strengthen academic programs, faculty support, and student success. A 3.19% increase in tuition will result in \$830,000 additional revenues for the university based on a 0% enrollment increase, TFAC recommends allocating an additional \$150,000 to support student jobs on campus. TFAC feels strongly that if the university wants to retain students and keep them on campus, then it needs to ensure they have jobs available on campus to work between classes. This year the TFAC was particularly focused on students who just fall outside of the qualifications for federal money but do not have financial means to support them. TFAC thinks this initiative will help to retain and graduate students.

Mitchell added that WOU should focus on student stories when reviewing tuition increases, because it would be great to recognize other ways that the university can support students with services even though costs are increased. Braatz added that she certainly agrees that students benefit from the resources available on campus. Supporting students in other ways can be very beneficial and a great compromise in terms of sustaining affordability. Koontz noted that they have done similar things in the past, such as discounts and fee remissions.

Foster had a question and referred to page 45/98 on the docket. Figure 1 shows several scenarios for different enrollment projections; Foster inquired where WOU is at right now with current numbers of graduate and undergraduate enrollment versus projections. Karaman said Cara Groshong will have this in her UBAC report, but UBAC will have one enrollment model recommendation in June. Karaman also noted that as of now UBAC has eliminated Scenario 1 (worst) and Scenario 4 (best) and is looking at the two remaining scenarios.

Ambris had no questions, but commented he appreciated the data points and work of the committee. He noted WOU's efforts to do everything to keep this affordable; but to stay sustainable, tuition must increase.

Karaman added that TFAC also recommends an increase of the health fee by \$4 per term, from \$150 to \$154. They paired this recommendation to hire bilingual, Spanish-speaking health counselors. The students on the committee felt strongly that this is a gap in student services.

Karaman continued that there is also a Graduate Committee that David Foster participated on this year that forms a recommendation for graduate tuition. The plan is to hold tuition flat for two years, this will help advertise to graduate students that when they enter a program, they know what their total cost will be. Foster added that he thinks this will make WOU's graduate programs more competitive and marketable. Last year, WOU was more expensive for graduates than PSU and only \$75 per credit lower than OSU. Students may ask themselves why WOU, when they can pay for something with

better name recognition. Jerry Ambris added that he's had those conversations with family and friends, too.

Karaman shared other tuition rates. WUE is always 150% of resident undergraduate rate. Non-resident has an increase of 2.9% and will not likely increase next year or it would be very small. WOU does not have many non-WUE, non-resident students, but if that number of enrolled students increases then it will be important to look at the rates down the road. The health fee is the only fee to increase; building fees will not increase. The online fee is recommended to stay the same. Incidental Fee Committee (IFC) is a separate process that is student-driven to establish their own rates for student activities and services. IFC recommended an increase from \$355 to \$372 for on-campus students, but they recommend significantly decreasing the fee for fully online students, from \$355 down to \$200. If they are fully online or off-campus like at WOU-Salem, they would only pay \$200 per term. For room and board, there is a recommended slight increase: no increase to resident halls, a 2% increase to townhouses, and a 5% increase to meal plan overhead.

Karaman also mentioned that there is a whole book for Tuition & Fees that shows the different tuition rates and fees. The format of the mandatory fees in the book was changed this year for graduate students, so WOU-Salem students will be able to easily see the full cost, along with those fully online. This was in effort to make it more user friendly.

Koontz also noted that TFAC has recommended how they would like to direct additional revenue, but the revenue is based on projected enrollment scenarios. Koontz asked the Committee what their thoughts were on those recommendations. Karaman responded that this is not the first time TFAC has made such recommendations. It is to highlight observed needs, feedback, and deliberations of the students through this committee. Last year, it was recommended to the staff during the budgeting process when building the new budget. Koontz also shared that she felt the recommendations are reasonable requests, and she just wanted to ensure these recommendations are not binding to their overall tuition & fee increase recommendations.

Foster shared he had the same concern, but he appreciates the recommendations and highlighting those areas of need for administrators to consider. He asked about the projected deficit and the responsibility and role of the Trustees on the FAC to consider that. There is no more federal HEERF or CARES dollars coming in, so WOU will see that impact next year.

Koontz mentioned that they address this each year WOU has a projected deficit. How can they recommend a 3.19% tuition increase when it is the main source of funding, and cost increases will be more than that, coupled with continually declining enrollment? It has come up in the past, and it may come up at the Board meeting when discussing those recommendations. How can WOU ask more of our students than this, but also how will we deal with this break on earning potential? This is their job as Trustees.

Hopefully about the changes coming and investments in enrollment management, along with other opportunities to get by, and hope WOU is on an upward trajectory.

Koontz added that we really want to see a budget that keeps us within the target fund balance range. Karaman mentioned the different scenarios for enrollment, and they are not willing to strike off -5% enrollment decrease, but they are looking at every dollar when making these recommendations.

Mitchell motioned to approve the staff recommendation to recommend that the Board approves the 2022-2023 and Summer 2022 Tuition & Fee book, as presented. Ambris seconded. The vote passed unanimously. It will be moved forward to the Board's agenda.

3) FY2022 Management Report (as of Feb. 28, 2022)

Overall, the projections are cautiously optimistic. This is the same narrative as throughout this year, HEERF funds carried WOU through. The projected ending fund balance is 16.87%, which is higher than the Board recommended guidelines; but when looking at the projection for next year, that will quickly get used up depending on what happens with enrollment. Revenue is looking just slightly over budget, which is due to several large grants and contract activity that the university has received, which resulted in a lot more indirect revenue. On the expense side, as noted on the Vacancy Report, WOU has been impacted by the "Great Resignation," which has an impact on our overall workforce, but for budget it is a great thing. There is about \$1M in personnel savings projected. Services & Supplies (S&S) continues to be the wildcard. Last year the S&S expenses were such an anomaly due to the pandemic, and Moreno noted she spent the most time looking at those numbers. There is some uniqueness in how HEERF is being handled, which means about \$3.5M of HEERF will feed to Education & General fund that can be used to help boost the fund balance. Karaman added that WOU qualified for an additional \$543K in HEERF. WOU has guidance to draw all remaining HEERF dollars in this fiscal year. Karaman also noted the possibility of putting additional funds into the quasi-endowment to help WOU through the next year.

Karaman continued with discussing salvage savings, which continue to run high. HR discussed at the cabinet meeting this morning ways to continue improving the recruitment process; but campus is feeling the wave of the Great Resignation. This is good financially; however, we continue to ask fewer people to do more things.

Koontz mentioned that there was a legislative appropriation for the steam pipe for \$16.5M. Karaman noted these funds can only be used for the steam pipe project. This biennium, WOU received \$3.8M of Capital Improvement and Renewal funds, and there are many buildings on campus with maintenance needed. For the steam pipe project, WOU will be building the utilidor system, and are engaging with engineers to do a study on how all the utility lines can be connected. The goal is to figure out how to get this project done in two years with the fewest interruptions to campus as possible. Heather Mercer mentioned 45 positions are being advertised at any given time. Foster noted that

this is not sustainable, as our students need to maintain a high-quality experience. Karaman shared that they hope to fill these positions and are not considering these vacancies when reviewing budget numbers for next year.

Ambris motioned to accept the FY22 projected year-end report and the overall management report as of February 28, 2022, as recommended. Mitchell seconded the motion. The motion passed unanimously.

V. REPORTS & DISCUSSION ITEMS:

1) University Budget Advisory Committee (UBAC)

Co-Chair Cara Groshong presented UBAC's spring update. UBAC has shifted the dates of planned budget conversations, with the latest one being about retention with Paige Jackson. The discussion was lively. There was another conversation scheduled to discuss the graduate programs, but it was rescheduled due to the presidential candidate visits to campus. UBAC expects to have two budget conversations in May for undergraduate and graduate enrollment. UBAC is also currently reviewing FY23 budget projections based on different enrollment scenarios. The committee has done a great job to search for more data related to those projected scenarios.

1) University Technology Advisory Committee (UTAC)

Co-Chair Bill Kernan presented UTAC's update. The last UTAC discussion began with providing software analysis feedback, broken into two groups: operational & functional. The operational side, such as choosing Cisco or Google, has no direct impact on the end users; but there's a lot of technical discussion that happens to make those decisions. The functional side has direct impact on the end user, such as choosing Canvas or Microsoft Office. Michael Ellis made a cybersecurity presentation, and WOU uses a multitude of cyber security experts. The top one is SECA, a subset of Homeland Security, and they have a lot of expertise. Ellis has been in-contact with them weekly, especially in this time with Russia and Ukraine. SECA provides IP addresses from other countries, and they recommend blocking all traffic between Russia and Ukraine. WOU has already blocked IP activity Iran for some time. SANS developed a framework called CIS-18, which used to be CIS-20. SANS has a self-analysis tool used throughout the industry and higher education, and previously when it was CIS-20, Ellis went through and did all of that. He is on his way back through with CIS-18; WOU is currently at or above the rest of higher education within the first six he's been able to analyze. Kernan also noted security doesn't just depend on UCS; most breaches depend on the customer and answering a bad phone call or email. Kernan reminded everyone to go through their cybersecurity training that Ellis has provided on the WOU Portal.

2) Finance & Administration Report

Karaman shared that WOU applied to participate in a NACUBO study, which is a grant but also a study for best practices. WOU was one of the 26 universities selected to

participate, and the only Oregon participant. The focus is on equitable student outcomes. This effort would be led by many leaders at WOU. The goal is to build a financial model to improve student outcomes. This is a very exciting opportunity and important work. As part of the study, WOU is in a pack with three other universities to share experiences for this three-year engagement. There will also be an institution to be selected to test the model, maybe that will be WOU.

Karaman also shared that Finance & Administration has started an internship program. Camarie Moreno and Kolis Crier are leading it, and it has had a very successful beginning. Three interns were hired for Finance & Administration, University and Computing Solutions, and Public Safety. Students are being paid \$15 per hour for these programs.

WOU has disbursed all the rest of student funds for HEERF. As of March 2022, WOU has disbursed almost \$10.5M of HEERF grants for students. Elizabeth Braatz was one of the students who helped the workgroup develop the strategy for allocating these awards, which was a wonderful experience to have student collaboration on.

a) Capital Planning & Construction (CPC) Update

Michael Smith left WOU for Multnomah County. Gabriela Eyster has been here as a mechanical engineer for 3 years and is bilingual, and she is serving as the interim director of Capital Planning & Construction.

b) Human Resources Update

HR has two positions open, a data coordinator and retirement coordinator. Those recruitments are underway, and they hope to have them filled soon. HR is working on streamlining the hiring process and discussed with the cabinet about possibly getting a software solution for greater efficiencies. HR has also rolled out a new Instagram page to advertise WOU careers and have committed to a Tik Tok once they get 200 followers. HR rolled out web time entry for all unclassified employees; they are taking a short pause to work on any issues before expanding this to other types of employees. HR has also finished paying out pandemic pay and updating the system for faculty salary increases. HR recently sent out notice of reappointments for unclassified staff, which hadn't been done in years; folks have expressed appreciation that the reappointment notices were done. HR and Sponsored Projects Office (SPO) have been working diligently for six months to move all grant and contract folks onto the same employee class as the unclassified staff. HR also updated conditions of employment, which consolidated the 3 different forms for 9-mo, 12-mo, and grant appointed employees.

c) Cash flow projections

WOU is looking better on the cash-flow reports than was initially projected, in line with the management report looking a bit better than projected.

d) Update on Quasi Endowment Performance projections

The Quasi-Endowment values fluctuate daily, but overall, is around \$2.25M.

e) February 2022-March 2022 F&A Divisional Update

WOU has been with our external auditors for five years, which means it is time to reselect an external auditor. WOU went through the procurement proposal process and had three submissions. The scoring committee included Shadron Lehman, Ana Karaman, Camarie Moreno, and Cec Koontz; they all scored independently of each other, and they did not share scores. They submitted the scores to legal who consolidated the scores, and the results of that are that Eide Bailly scored best among all graders. There will be a three-year contract with a two-year extension possibility (pending Board approval). Shadron Lehman was previously WOU's internal auditor. As he has now served as Director of Accounting and Interim Controller, WOU will contract out with PSU for internal audit services. PSU has a robust team for this, along with extra services that may be available through their additional contracts. WOU is developing an inter-governmental contract with PSU that will begin July 1st.

VI. APRIL 20, 2022, BOARD MEETING PREPARATION

For the next meeting, the topic will be about retention and student success, as well as the appointment of the president. There will be open receptions in the Pacific Room on campus this week and next when the presidential candidates are on-campus.

VII. UPDATES AND AROUND-THE-TABLE

VIII. ADJOURNMENT

Mitchell motioned to adjourn. Foster seconded the motion. There was a unanimous vote to adjourn the meeting. Meeting adjourned at 1:27pm.

Finance & Administration Committee (FAC), May 25, 2022

Management Report as of April 30, 2022

Period 10 YTD Actual to Actual Variance:

This report provides ten months of actual revenue and expense activity (as of April 30, 2022) as compared to the same period in prior fiscal year (April 30, 2021).

We were advised to draw the entire remaining Higher Education Emergency Relief Fund (HEERF) amount of \$6.125M in the current fiscal year. In addition, WOU qualified for HEERF SIP funds of \$543K (which has not yet been drawn). E&G will receive \$5.219M of these funds, while the remaining \$1.449M is held for potential allocation to auxiliaries based on their performance and cash balances necessary to cover debt service on July 1, 2022 of \$2.1M. HEERF allocation to E&G is designated to cover lost revenues, specific HEERF-related labor and S&S (additional student aid, cleaning supplies, smart classrooms, mask purchases, computer replacement, HEPA filters, etc.).

Education & General Fund:

Revenues:

Tuition revenues are \$4.279M less than the prior year despite having a modest tuition increase (2.17% for resident undergrad) due to an approximate 12% enrollment decrease in Fall 2021 and 10% enrollment decreases in Winter and Spring 2022 (both decreases respective to the same term prior year). Online course fees have decreased by \$3.346M as expected due to the return of more in-person course modality; during 2020-21 nearly all courses were online due to coronavirus restrictions, this academic year approximately 40% of UG and 60% of GR student credit hours are generated from online courses; the online course fee remained the same between years at \$53/credit. Other fees are \$73K less than the prior year, and fee remissions have decreased \$2.322M from the prior year due to the enrollment decline and incomplete awarding. Altogether, this results in net tuition and fees for Period 10 (encompassing fall, winter, and spring terms) being \$5.377M less than the prior year.

Government resources & allocations have increased by \$2.266M from prior year based on the HECC's Public University Support Fund (PUSF) allocation formula. This is the first four quarters distribution for the 2021-23 biennium. This allocation includes \$115K for Benefits Navigator, as outlined in HB 2835, which began in FY22. Gift grants and contracts revenue has increased by \$165K from prior year, primarily reflecting increased grant indirect revenue. Other revenues have increased by \$32K from the prior year.

We have drawn all remaining institutional portion ARP (HEERF) funds of \$6.125M; however, a portion of these (estimated \$1.449M) will be transferred out of E&G to support our auxiliaries, as shown on the year-end projection and transfer schedule.

Overall, total revenues are \$73.010M, \$3.211M more than the prior year. Without the influx of the \$6.125M of HEERF funds, overall revenues are down \$2.913M from the prior year, primarily because of decreased enrollment and a return to more in-person delivery.

Expenses:

Personnel expenses are \$167K less than the prior period and reflect variations in faculty/staff from the prior year; see the vacancy report for current unfilled position information. This number encompasses the various pay adjustments that have taken place this year across employee types (T/TT faculty received a 0.5% COLA and step increase effective February 1, 2022; NTT faculty received a 3.5% COLA effective February 1, 2022; classified staff received a 3.1% COLA effective January 1, 2022, regular step increases (based on eligibility date), and pandemic recognition pay of up to \$1,500 on February 2022's paycheck; unclassified received a \$1,250 bonus December 31, 2021 and a 1% COLA effective January 1, 2022).

Services and supplies expenses are \$2.211M more than the prior year. FY21 was an atypical year for Service & Supplies expenses given the pandemic and impacts to supply chain timing; the increased spending so far this year is in line with expectation given a return to more in-person activity and normal operations on campus, as well as the strategic investments that have been made related to enrollment (contracts with EAB, RNL, Banner Financial Aid implementation costs, etc.). HEERF-related personnel and services and supplies activity show an increase of \$696K.

Overall, total expenses are \$52.966M, \$2.704M more than the prior year.

Net Revenues less Expenses:

Net revenues less expenses have increased by \$508K compared to prior year.

Auxiliary Enterprises:

Auxiliary Enterprises is comprised of Athletics, University Housing, Campus Dining, Parking, Bookstore, Student Health & Counseling Center (SHCC), Child Development Center (CDC), Incidental Fee, and other minor operations.

Revenues:

Auxiliary revenues all are up significantly from the prior year, which was atypical, due to the return to more in-person activity on campus. Enrollment Fees have increased by \$4.233M, also because of the change to the incidental fee structure (fee of \$355 charged to all students at credit 1). Sales and Services are up \$3.345M from the prior

year, with approximately 800 students being in Housing. Other Revenue increased by \$540K, with a boost from Destination Western. Altogether, our auxiliary revenue totals \$16.071M and has increased \$8.117M from the prior year. As a point of reference, our auxiliary revenue from April 30, 2020 totaled \$17.746M. So, while our auxiliaries seem to have rebounded from the worst, we have still not yet fully recovered.

Expenses:

Personnel expenses are \$1.294M more than the prior year. Service & Supplies are \$2.573M more than the prior year. These increases are reflective of increased auxiliary activity with the return of more in-person operations.

Net Revenues less Expenses:

Net revenues less expenses total -\$116K and have increased by \$4.250M compared to prior year.

Designated Operations, Service Departments, Clearing Funds:

Designated Operations, Service Departments, and Clearing Funds is comprised primarily of Telecommunications and Oregon Council of Presidents.

Revenues and expenses are comparable to prior year, with revenues down \$101K and expenses up \$436K, for a net difference from prior year of -\$537K.

FY22 Projected Year-End:

This report provides year-end projections. The projected year-end methodology is a combination of actual revenues and expenses for the first ten months of operations and projections for the remaining two months of FY22. Projections for periods eleven through twelve are based on the actual FY21 realization/burn rates for period ten, which are applied to FY22 revenues and expenses.

Education & General Fund:

Revenues:

Total revenues are projected to be \$68.235M, \$1.756M more than the FY22 budget. Altogether, net student fees & tuition are projected to be \$654K more than the adjusted budget primarily due to fee remissions come in under budget (remissions were budgeted at \$5.5M but projected at \$5M, a savings of \$500K). Government resources and allocations projected reflect the four quarters of actual allocations received, including the new allocation this year of \$115K for Benefits Navigator, which was not included in the FY22 budgeted amount. Gifts, grants, and contracts are projected at \$1.146M, \$524K higher than the FY22 budget, primarily because of increased grant indirect activity. Other revenues are projected to be \$2.905M, \$305M more than the FY22 budgeted amount.

Expenses:

Total expenses are projected to be \$66.563M, \$914K less than the FY22 budget. Personnel is projected to be \$56.465M, \$780K less than the budget due to salvage savings from vacant positions. The projected salary savings for the year has decreased from the last management report, as we are seeing a decrease in open positions. Previously, staff vacancies were ranging from 40-45 at any given time, and now are closer to 30. Additionally, the FY22 budget did not encompass any of the raises that were given (other than classified step increases at salary eligibility dates) as they were not yet known (T/TT faculty received a 0.5% COLA and step increase effective February 1, 2022; NTT faculty received a 3.5% COLA effective February 1, 2022; classified staff received a 3.1% COLA effective January 1, 2022, and pandemic recognition pay of up to \$1,500 on February 2022's paycheck; unclassified received a \$1,250 bonus December 31, 2021 and a 1% COLA effective January 1, 2022). The additional cost of higher pay throughout the year has been absorbed by salary savings.

Service and supplies are projected to come in on budget and continue to be the most challenging category to project with accuracy. Using FY21's burn rate (which was atypical due to COVID-19), service and supplies would be projected to be \$10.662M, \$640K over budget. Using FY19's burn rate of 70.59% (the last typical burn rate available), service and supplies would be projected to be \$9.618M, \$404K under budget. As such, projected service and supplies to be the budgeted amount of \$10.022M seems most prudent at this time.

Capital expenses is projected to be \$76K, \$133K under budget.

Transfer Schedule:

A projected transfer schedule is attached to provide details for the projected transfers in and out. This includes the standard transfers out of support to Athletics and the Child Development Center, as well as one-time HEERF-related transfers.

One-Time Activities:

One-time activities include a \$5.219M reimbursement to E&G. In consultation with our auditors during our FY21 audit, we drew down the remaining balances of all HEERF funds. Although this has changed how we track the funds on our books, managerially the funds will be used for the same purposes as originally planned (COVID-support staff, transitioning to online delivery, one-time equipment purchases, support to auxiliaries, etc.). As a result, you can see that more HEERF funds have flown through to E&G than originally anticipated (\$5.219M compared to the budgeted \$3M). However, there are also additional HEERF-related expenses (\$175K of personnel and \$1.024M of S&S). The HEERF-related revenues and expenses netted together total \$4.020M due to an additional \$543K of HEERF Strengthening Institutional Programs (SIP) funds received and reducing the planned amount of HEERF-support to Housing and Dining by

\$500K (from \$1.5M to \$1M) due to reduced need. Other one-time activities of \$600K include retirement incentive payments for five faculty, LAS start-up funds, Banner financial aid implementation costs, and other misc. activities.

Also included in the one-time projection is an additional \$850K investment in the quasi-endowment, as proposed in a separate action item.

Net Revenues less Expenses and Transfers:

Net revenues less expenses and transfers are projected to be a gain of \$941K versus the FY22 budget of a loss of \$2.240M. Projected year-end fund balance is \$11.811M, or 15.77% of projected revenues (revenues including one-time HEERF revenues). Without the influx of the one-time \$4.020M of HEERF funds, our projected year end fund balance would be \$7.790M, or 10.61%.

Auxiliary Enterprises:

Revenues:

In FY21, auxiliary revenue was low fall and winter terms, and then increased spring term; in FY22, our auxiliary revenue is following a much more typical trend. Enrollment fees are projected to be \$5.830M, \$344K less than the budget. The shortfall is due to lower-than-expected enrollment resulting in fewer health service and incidental fees. Sales and services are projected to be \$10.671M, \$954K more than budgeted. The increases are primarily from dining, including Café Allegro, which is doing better than anticipated and increased conference activity. Other revenue is projected using 75%, resulting in a projection of \$2.175M, \$561K more than budgeted, primarily because of Destination Western and increased lottery funds. This results in total revenues projected to be \$18.676M, \$1.171M more than the FY22 budget.

Expenses:

Total expenses are projected to be \$20.649M, \$1.300M more than the budget, correlated to the increase in auxiliary revenue from more on-campus activity. Personnel is projected to be \$9.716M, \$239K more than the adjusted budget. Service and supplies are projected assuming a 75% burn rate, resulting in 10.933M, \$1.062M more than the budget.

Net Revenues less Expenses and Transfers:

Net revenues less expenses and transfers are projected to be a loss of \$969K compared to the FY22 budget of a loss of \$726K. Adding in the projected HEERF reimbursement of \$1.449M results in projected year end fund balance of \$4.834M.

Designated Operations, Service Departments, Clearing Funds:

Revenues:

Total revenues are projected to be \$2.213M, \$61K less than the budget.

Expenses:

Total expenses are projected to be \$2.203M, \$126K less than the budget.

Net Revenues less Expenses and Transfers:

Net revenues less expenses and transfers are projected to be a gain of \$56K compared to the FY22 budget of a loss of \$56K. This results in projected year end fund balance of \$2.819M.

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee accept the FY22 Projected Year-End Report and the overall Management Report as of April 30, 2022.

Western Oregon University
P10 YTD Actual to Actual Variance

(Unaudited, non-GAAP, for management purposes only)
(in thousands)

As of April 30, 2022
For the Fiscal Year Ended June 30, 2022

| | P10 FY21 Actuals | P10 FY21 Realization/ Burn Rate % | P10 FY22 Actuals | P10 FY22 % of Budget | Variance | | Note |
|-------------------------------------|---------------------|---|---------------------|-------------------------|--------------|---------------|--|
| | | | | | Actuals | % | |
| Education & General Fund | | | | | | | |
| Revenues | | | | | | | |
| Tuition | 36,885 | | 32,606 | | (4,279) | | Decreased enrollment. |
| Online Course Fees | 6,924 | | 3,577 | | (3,346) | | Decrease in online courses. |
| Other Fees | 1,101 | | 1,028 | | (73) | | |
| Less: Fee Remissions | (7,045) | | (4,723) | | 2,322 | | |
| Net Student Fees & Tuition | 37,865 | 98.14% | 32,488 | 100.67% | (5,377) | 2.53% | |
| Government Resources & Allocations | 28,990 | 100.00% | 31,257 | 100.88% | 2,266 | 0.88% | HECC higher allocation. |
| Gift Grants and Contracts | 663 | 72.22% | 828 | 133.04% | 165 | 60.82% | |
| Other Revenue | 2,281 | 79.63% | 2,313 | 88.98% | 32 | 9.34% | |
| HEERF Reimbursements | - | | 6,125 | | 6,125 | | |
| Total Revenues | 69,799 | 97.82% | 73,010 | 109.83% | 3,211 | 12.01% | |
| Expenses | | | | | | | |
| Personnel | 45,595 | 80.94% | 45,428 | 79.36% | (167) | -1.58% | |
| Service & Supplies | 4,579 | 60.84% | 6,789 | 67.75% | 2,211 | 6.91% | Spending trailed behind in FY21 due to pandemic. |
| Capital Expense | 88 | 68.92% | 53 | 25.06% | (36) | -43.86% | |
| HEERF-Related Personnel | - | | 175 | | 175 | | |
| HEERF-Related S&S | - | | 521 | | 521 | | |
| Total Expenses | 50,262 | 78.55% | 52,966 | 78.49% | 2,704 | -0.06% | |
| Net Revenues less Expenses | 19,537 | | 20,044 | | 508 | | |

Western Oregon University
P10 YTD Actual to Actual Variance

(Unaudited, non-GAAP, for management purposes only)
(in thousands)

As of April 30, 2022
For the Fiscal Year Ended June 30, 2022

| | P10 FY21 Actuals | P10 FY21 Realization/ Burn Rate % | P10 FY22 Actuals | P10 FY22 % of Budget | Variance | | Note |
|---|---------------------|---|---------------------|-------------------------|--------------|----------------|--|
| | | | | | Actuals | % | |
| Auxiliary Enterprises Funds | | | | | | | |
| Revenues | | | | | | | |
| Enrollment Fees | 1,407 | 96.74% | 5,639 | 91.35% | 4,233 | -5.39% | Increase in on-campus courses & respective fees. |
| Sales and Services | 5,456 | 82.47% | 8,800 | 90.57% | 3,345 | 8.10% | |
| Other Revenue | 1,092 | 62.06% | 1,632 | 101.07% | 540 | 39.01% | |
| Total Revenues | 7,955 | 80.93% | 16,071 | 91.81% | 8,117 | 10.89% | |
| Expenses | | | | | | | |
| Personnel | 6,694 | 82.21% | 7,988 | 84.28% | 1,294 | 2.07% | |
| Service & Supplies | 5,627 | 68.69% | 8,200 | 83.07% | 2,573 | 14.37% | |
| Capital Expense | - | 0.00% | - | 100.00% | - | 100.00% | |
| Total Expenses | 12,321 | 75.29% | 16,188 | 83.66% | 3,867 | 8.38% | |
| Net Revenues less Expenses | (4,366) | | (116) | | 4,250 | | |
| Designated Operations, Service Departments, Clearing Funds | | | | | | | |
| Revenues | | | | | | | |
| Enrollment Fees | 270 | 1099.12% | 52 | 45.76% | (218) | -1053.36% | |
| Sales and Services | 84 | 73.91% | 105 | 82.67% | 21 | 8.75% | |
| Other Revenue | 1,371 | 71.01% | 1,467 | 72.13% | 96 | 1.12% | |
| Total Revenues | 1,725 | 83.37% | 1,624 | 71.41% | (101) | -11.96% | |
| Expenses | | | | | | | |
| Personnel | 761 | 82.35% | 714 | 70.07% | (47) | -12.28% | |
| Service & Supplies | 700 | 88.38% | 1,162 | 88.70% | 462 | 0.32% | |
| Capital Expense | 0 | 100.00% | 21 | 100.00% | 21 | 0.00% | |
| Total Expenses | 1,462 | 85.13% | 1,897 | 81.46% | 436 | -3.67% | |
| Net Revenues less Expenses | 263 | | (274) | | (537) | | |

Western Oregon University
 FY22 Projected Year-End
 (Unaudited, non-GAAP, for management purposes only)
 (in thousands)

As of April 30, 2022
 For the Fiscal Year Ended June 30, 2022

| | FY21 Year-End Actuals | FY22 Projected Year-End | FY22 Budget | Variance FY22 Projected Year-End to Budget | Note |
|--|--------------------------|----------------------------|----------------|--|---|
| Education & General Fund | | | | | |
| Recurring Operating Activities | | | | | |
| Student Fees & Tuition (net of remissions) | 38,582 | 32,927 | 32,272 | 654 | |
| Government Resources & Allocations | 28,990 | 31,257 | 30,984 | 273 | Projection reflects actuals received. |
| Gift Grants and Contracts | 918 | 1,146 | 622 | 524 | |
| Other Revenue | 2,864 | 2,905 | 2,600 | 305 | |
| Total Revenues | 71,355 | 68,235 | 66,478 | 1,756 | |
| Personnel | 56,331 | 56,465 | 57,246 | 780 | |
| Service & Supplies | 7,526 | 10,022 | 10,022 | - | |
| Capital Expense | 128 | 76 | 210 | 133 | |
| Total Expenses | 63,985 | 66,563 | 67,477 | 914 | |
| Net Transfers | 3,229 | 3,301 | 3,317 | 16 | Projection is based on transfer schedule. |
| Total Expenses and Transfers | 67,214 | 69,865 | 70,794 | 930 | |
| Operating Net Revenues less Expenses | 4,141 | (1,630) | (4,316) | 2,686 | |
| One-Time Activities | | | | | |
| HEERF Reimbursement | 2,400 | 5,219 | 3,000 | 2,219 | Received additional \$543K SIP HEERF award. |
| HEERF-Related Personnel | - | (175) | - | (175) | |
| HEERF-Related S&S | - | (1,024) | - | (1,024) | |
| Quasi Endowment | (850) | (850) | - | (850) | Projection based on proposed transfer. |
| Other | (1,061) | (600) | (924) | 324 | |
| Total One-Time Activities | 489 | 2,570 | 2,076 | 495 | |
| Total Net Revenues less Expenses | 4,630 | 941 | (2,240) | 3,181 | |
| Fund Balance at the Beginning of the Year | 6,240 | 10,870 | 10,870 | | |
| Fund Balance at the End of the Year | 10,870 | 11,811 | 8,630 | | |
| Fund Balance as a Percentage of Revenues | 15.13% | 15.77% | 12.98% | | |

Western Oregon University
FY22 Projected Year-End
(Unaudited, non-GAAP, for management purposes only)
(in thousands)

As of April 30, 2022
For the Fiscal Year Ended June 30, 2022

| | FY21 Year-End Actuals | FY22 Projected Year-End | FY22 Budget | Variance FY22 Projected Year-End to Budget | Note |
|---|----------------------------------|------------------------------------|------------------------|---|---|
| Auxiliary Enterprises Funds | | | | | |
| Enrollment Fees | 1,454 | 5,830 | 6,174 | (344) | |
| Sales and Services | 6,615 | 10,671 | 9,716 | 954 | |
| Other Revenue | 1,760 | 2,175 | 1,614 | 561 | Assumes 75% realization. |
| Total Revenues | 9,829 | 18,676 | 17,504 | 1,171 | |
| Personnel | 8,142 | 9,716 | 9,477 | (239) | |
| Service & Supplies | 8,192 | 10,933 | 9,872 | (1,062) | Assumes 75% burn rate. |
| Capital Expense | 32 | - | - | - | |
| Total Expenses | 16,365 | 20,649 | 19,349 | (1,300) | |
| Net Transfers | (3,798) | (1,005) | (1,119) | (114) | Projection is based on transfer schedule. |
| Total Expenses and Transfers | 12,567 | 19,644 | 18,230 | (1,415) | |
| Net Revenues less Expenses | (2,738) | (969) | (726) | (243) | |
| HEERF Funds | 1,700 | 1,449 | | | |
| Additions/Deductions to Fund Balance | (2,178) | (1,985) | | | |
| Fund Balance at the Beginning of the Year | 9,556 | 6,339 | | | |
| Fund Balance at the End of the Year | 6,339 | 4,834 | | | |
| Fund Balance as a Percentage of Revenues | 64.49% | 25.88% | | | |
| Designated Operations, Service Departments, Clearing Funds | | | | | |
| Enrollment Fees | 25 | 5 | 113 | (108) | |
| Sales and Services | 113 | 142 | 127 | 15 | |
| Other Revenue | 1,931 | 2,066 | 2,034 | 32 | |
| Total Revenues | 2,069 | 2,213 | 2,274 | (61) | |
| Personnel | 925 | 867 | 1,019 | 152 | |
| Service & Supplies | 792 | 1,315 | 1,310 | (5) | |
| Capital Expense | - | 21 | - | (21) | |
| Total Expenses | 1,717 | 2,203 | 2,329 | 126 | |
| Net Transfers | (56) | (46) | 1 | 47 | Projection is based on transfer schedule. |
| Total Expenses and Transfers | 1,661 | 2,157 | 2,330 | 173 | |
| Net Revenues less Expenses | 407 | 56 | (56) | 463 | |
| Additions/Deductions to Fund Balance | (342) | (284) | | | |
| Fund Balance at the Beginning of the Year | 2,982 | 3,047 | | | |
| Fund Balance at the End of the Year | 3,047 | 2,819 | | | |
| Fund Balance as a Percentage of Revenues | 147.29% | 127.38% | | | |

Western Oregon University
Transfers Schedule - Projected FY22

(Unaudited, non-GAAP, for management purposes only)

| | E&G | | | | Auxiliary | | | | Des Ops - Serv Dept. | Plant fund | Other | Total |
|------------------------------|---------|---------|-----------|-----------|-----------|---------|-----------|-----------|----------------------|------------|-----------|-----------|
| Transfers In E&G | | | | | | | | | | | (a) | |
| Actual | | | | | | | | | | | | - |
| Upcoming | | | | | | | | | | | 8,893 | 8,893 |
| Transfers Out E&G | | | | | (a) | (b) | (c) | (d) | | (e) | (a) | |
| Actual | | | | | | | | 448,767 | | | 1,479 | 450,246 |
| Upcoming | 100,000 | 150,000 | 2,979,025 | 1,000,000 | 100,000 | 150,000 | 2,979,025 | 1,000,000 | 175,000 | 4,804 | 4,408,829 | |
| Transfers In AUX | (a) | (b) | (c) | (d) | | | | | | | | |
| Actual | - | | | 448,767 | | | | | | | | 448,767 |
| Upcoming | 100,000 | 150,000 | 2,979,025 | 1,000,000 | | | | | | | | 4,229,025 |
| Transfers Out AUX | | | | | | | | | | (f) | (g) | |
| Actual | | | | | | | | | | 76,852 | 47,404 | 124,256 |
| Upcoming | | | | | | | | | | 174,069 | 1,925,973 | 2,100,042 |
| Transfers In DO, SD | | | | | | | | | | | (h) | |
| Actual | | | | | | | | | | | 46,825 | 46,825 |
| Upcoming | | | | | | | | | | | | - |
| Transfers Out DO, SD | | | | | | | | | | | (h) | |
| Actual | | | | | | | | | | | - | - |
| Upcoming | | | | | | | | | | | 750 | 750 |

| Type | Description |
|------|---|
| (a) | Miscellaneous (endowment matches, student vaccine initiative, etc.) |
| (b) | Child Development Center support |
| (c) | Athletic operations support |
| (d) | HEERF support to auxiliaries |
| (e) | Small-Scale Energy Loan Program debt service |
| (f) | Student Engagement & Campus Recreation transfers to building/equipment reserves |
| (g) | Misc. auxiliary transfers, including debt payments for Housing and Recreation Center Building Fee |
| (h) | Misc. designated operations and service departments transfers |

Finance & Administration Committee (FAC), May 25, 2022

FY23 Proposed Preliminary Budget

Budget Creation Process:

For the past several months, we have been working towards developing the FY23 Preliminary Budget. The overall purpose of the budgeting process was to engage all relevant campus stakeholders in setting fiscal targets and levels of expenditures, allocating resources in conformity with fiscal targets and the University's Strategic Plan, and addressing issues of operational efficiency and performance standards. The process involved having over 30 meetings with stakeholders across campus, including College of Liberal Arts & Sciences, College of Education, divisions of Academic Affairs, Student Affairs, General Counsel, Development and Advancement, Finance and Administration, Athletics, University Housing, Campus Dining, Bookstore, Parking, Student Health & Counseling Center, and Child Development Center. This year, University Budget Advisory Committee (UBAC) took a more active role in determining the enrollment level to base the proposed budget on. As has been done in previous years, an Adjusted FY23 Budget will be brought to the Board in the Fall, when enrollment and state appropriation levels are known.

Education & General (E&G) Fund Component:

The FY23 Education & General Fund totals \$67.735M in revenues and \$73.131M in recurring expenses and transfers. Combined with one-time activities of \$891K, this results in a budget deficit of \$6.287M. Projected beginning FY23 Fund Balance totals \$11.810M, this deficit level would reduce the fund balance to \$5.523M, or 8.15% of revenues by the end of FY23. See the FY23 Education & General Fund Detail worksheet for a comparison the FY23 Proposed Preliminary Budget to the FY22 Budget, as well as FY22 Projection. See the FY23 Education & General Fund Budget worksheet, for the index-level detail.

Revenue Assumptions:

Total Revenues for the FY23 Preliminary Budget are \$67.735M.

Tuition & Fees

- Tuition assumes a 5% UG enrollment decline and flat (0%) GR enrollment from Fall 2021, and then 6% attrition between terms. The University Budget Advisory Committee assisted with determining what enrollment level to build the FY23 Preliminary Budget on and took into consideration many data points. The Director of Admissions shared the positive data that applications (14.9%) and admits (5.5%) are up from the prior year (percentages vary from week to week, these were at the time of the April 28, 2022 UBAC meeting). However, the Director of Financial Aid reported that FAFSAs are down 8% from last year.

UBAC also reviewed housing reservation numbers (which continue to be lower than 2020 and 2021). UBAC also heard from Graduate office and the efforts being done with EAB to better market those programs. Although UBAC is hopeful for enrollment growth as a result of all of the enrollment initiatives that have taken place this year, based on the data available to us at this point, they felt budgeting -5% UG and 0% GR was most prudent at this time, with the understanding that an adjusted budget will be brought back in the fall once actual enrollment is known.

- This results in an assumed 123,262 undergraduate and 8,753 graduate credit hours. Applying the applicable tuition rates as approved at the April 20, 2022 Board of Trustees meeting results in total undergraduate tuition of \$26.813M and graduate tuition of \$4.026M.
- An Education & General Fund Scenarios sheet is provided below as well to provide estimated revenues for the alternative enrollment scenario of 0% UG and 5% GR. A 1% change in enrollment for UG is approximately \$300K in gross revenue, while a 1% change in enrollment for GR is approximately \$40K.
- 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 \$2.311M.
- 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 have been budgeted at \$500K, a slight decline from projected FY22 actuals. Course fees and other fees have been budgeted at \$300K and \$150K respectively, the same as the FY22 Budget.
- Online course fee revenue assumes that 35% of UG enrollment and 80% of GR enrollment will be online, reflecting an assumption that on-campus enrollment will continue to gradually increase. This results in an assumed 57,144 of online course credit hours, for a budget of \$3.029M.
- Fee remission budget has been held at FY22's budgeted amount of \$5.5M, although actual fee remissions for FY22 are projected to be closer to \$5M. Financial Aid has been working closely with RNL to restructure our fee remission awarding, with higher amounts of merit and increasing categories of eligibility. As a result, we expect to see an increase in fee remissions. This is a 16.4% discount rate based on budgeted tuition.
- Net Tuition & Fees total \$31.989M, \$283K less than the FY22 Budget, with the decrease in gross tuition from an assumed -5% UG enrollment offset by an increase in online course fee revenue.

Government Resources & Allocations

- State funding is budgeted at \$31.966M, a \$982K increase from the FY22 Budget. FY23 will be the second year of the biennium, with 49% of PUSF being distributed in year 1 and the remaining 51% distributed in year 2. The budgeted amount is based on the latest projection from HECC, which has not yet been updated for FY22 data (with the Student Success & Completion Model being based on three-year rolling averages).

Other Revenues

- Budgeted Gift Grants and Contracts total \$1.180M, which incorporates a significant increase in grant indirect revenue from the prior year based on increased grant awards, as well as the anticipated reimbursement from the WOU foundation for certain personnel.
- Interest Earnings/Investment, Sales & Services, and Other Revenues are all budgeted at the same level as FY22's Budget, totaling \$2.6M.

Expense Assumptions:

Total Expenses for the FY23 Preliminary Budget are budgeted at \$69.633M.

Personnel

- Personnel budget totals \$59.728M, \$2.483M more than the FY22 Budget.
- Faculty Salaries are budgeted at \$18.423M, which is reflective of:
 - 5 new T/TT lines in Business, Computer Science, Special Education, Deaf & Professional Studies, & Social Sciences.
 - Rostered faculty salaries have been updated as outlined in the WOUFT Collective Bargaining Agreement, which includes annual step increases, 0.5% COLA February 2022 (not reflected in FY22 Budget) and 1.5% COLA September 2022. Promotions (resulting in 4 step increases) were also incorporated into the budget for 19 faculty.
 - Approximately \$313K of budget savings were generated from the remaining Article 15 T/TT reductions.
 - An increase in the NTT pool average salary rate of 3.8% (\$5,500/month). The WOUFT Collective Bargaining Agreement outlines COLAs of 3.5% February 2022 (not reflected in FY22 Budgeted numbers) and 2.75% effective September 2022.
 - An approximate 7 FTE decrease in NTT pool allocations based on realizing the remainder of Article 15 savings and other efficiencies.
- Budgeted amount for unclassified staff totals \$10.126M:
 - The 1% COLA effective January 1, 2022 and any other roster changes are incorporated, but does not assume any raises for FY23. A 1% COLA for unclassified would cost approximately \$137K with OPE.

- Incorporates new positions including Benefits Navigator (funded by new state appropriation), President Office support staff, Admissions Office Transfer Specialist Assistant Director, Business Dept Recruitment & Retention Advisor, Education Advisor, an increase in pay/FTE for Associate Provost position resulting from a reorganization, and an increase in both DEI positions to full year (were only budgeted for partial year in FY22's Budget).
- Faculty & Unclassified Supplemental pay is budgeted at \$571K. This category is largely reflective of stipends paid to faculty and unclassified staff, but also includes temporary employee and allowance funds.
- Budgeted amount for classified staff totals \$6.646M:
 - Incorporates COLAs according to the SEIU Collective Bargaining Agreement of 3.1% effective January 1, 2022 (not reflected in FY22 Budget) and 2.5% effective July 1, 2022. Also reflects salary selective changes and regular step increases.
 - Incorporates new positions including an Admissions Slate Analyst and Registrar Services Specialist (OS2).
- 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 \$1.898M and reflects some internal reallocation of budgetary funds as well as an additional \$150K of budgeted student pay.
- Budgeted Other Payroll Expense (OPE) totals \$21.804M. 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.).

Services & Supplies (S&S)

- Services & Supplies net budget totals \$9.716M. With Services & Supplies decreasing approximately \$228K, and internal sales increasing approximately \$78K from FY22's budget.
 - S&S divisional budgets were held at the same level as the FY22 Budget (with some Divisions reallocating funds internally).
 - \$382K for the EAB Contract was moved from a recurring S&S item to a one-time item (based on a three-year contract).
 - A correlating \$200K increase in indirect grant spending was budgeted (in line with the grant indirects policy).
 - \$45K was added to the faculty development budget according to the CBA.
 - Internal Sales were increased by \$200K from General Admin Overhead (due to expected increased auxiliary activity), and other miscellaneous reallocations.

Capital Expense

- Capital Expense (Library and University Computing Solutions purchases) is budgeted at \$190K, reflecting some slight internal reallocations of budgetary funds.

Net Transfer Assumptions:

Total Net Transfers are budgeted at \$3.498M.

- Athletics Subsidy is increased by \$198K to \$3.177M as a result of increasing men's soccer coaches to be budgeted for a full year (only partially budgeted in FY22's Budget), and adding two new positions, a part time sports performance coach and an athletic trainer.
- Other transfers of \$150K subsidy to the Child Development Center and \$175K transfer for SELP funding match are budgeted at the same levels as FY22.

Other Activity Assumptions:

Total Other Activities are budgeted at \$891K.

- One-time activities budgeted are inclusive of \$268K for Banner Financial Aid implementation, \$72K for the RNL contract to optimize financial aid, \$382K for the EAB contract, and \$169K for Freedom Center, Stitch Closet, and President's relocation.

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 deficit for all Auxiliaries (excluding IFC) totals \$690K. See the FY23 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC) worksheet, as well as the FY23 Athletics (Non-IFC) Budgets worksheet, for the index-level detail.

University Housing:

University Housing comprises approximately \$6.004M, or 40%, of budgeted auxiliary expenses.

- University Housing expects to break even between revenues and expenses for FY23.
- University Housing's revenue budget totals \$6.012M and is built on an assumed 735 room-paying residents living in Housing between Ackerman, Heritage, Landers, and Arbor Park. This also reflects \$410K of revenue from Family housing, \$350K from Conferences, \$110K from internal sales, and other misc. activity.

- Total expenses and transfers are budgeted at \$6.011M (inclusive of a \$1.412M transfer out to debt service):
 - Personnel budget totals \$1.294M and is reflective of a reorganization.
 - Supplies & Services budget totals \$3.485M, of which \$1.252M is the interest portion of the bond debt payment.

Campus Dining:

Campus Dining comprises approximately \$3.584M, or 24%, of budgeted auxiliary expenses.

- Campus Dining's budget totals a \$85K deficit for the year, with plans to cover from fund balance.
- Campus Dining's budgeted revenues total \$3.498M, based on an assumed 600 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 \$150K, \$500K of external conference revenue, \$230K of internal sales. Campus Dining is also hoping to lease the Grill and Deli space in the Werner University Center, resulting in additional revenue.
- Personnel for Campus Dining is budgeted at \$1.912M and includes \$412K of student labor.
- Services & Supplies for Campus Dining are budgeted at \$1.492M, which includes \$769K of food costs.

Student Health & Counseling Center (SHCC):

Student Health & Counseling Center (SHCC) comprises approximately \$1.773M, or 12%, of budgeted auxiliary expenses.

- SHCC has a \$300K budget deficit, with plans to cover this from fund balance.
- Enrollment fees are budgeted at \$1.228M. This assumes 2,800 students will pay the fee fall term with 6% attrition for winter and spring, at the Board approved rate of \$154. The health service fee is assessed at the first credit of in-person courses, and can be opted into for service as well.
- Overall, SHCC revenue is budgeted at \$1.365M, including other miscellaneous revenues.
- Personnel expense budget totals \$1.138M.
- Services & Supplies budget totals \$528K.

Athletics:

Athletics (excluding Incidental Fee component) comprises approximately \$4.642M, or 31%, 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 \$1.3M, based on actuals received in FY22.
- Tickets and concessions revenues of \$31K are included.
- Personnel budget totals \$2.958M and is reflective of personnel changes noted in E&G's transfer out section for athletics.
 - Increasing men's soccer coaches to be budgeted for a full year (only partially budgeted in FY22's Budget), and adding two new positions, a part time sports performance coach and an athletic trainer.
- Athletics budget also incorporates the \$3.177M transfer in from E&G.

Parking:

Parking comprises approximately \$400K, or 3%, of budgeted auxiliary expenses.

- Parking's budget totals a deficit of \$48K for the year, with plans to cover from fund balance.
- Sales & Services revenues are budgeted at \$120K, which reflects an assumed increase in parking pass sales from FY21 (although still significantly less than the approximate \$300K generated in FY20).
- Parking's personnel totals \$190K, 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 \$1.316M, or 9%, of budgeted auxiliary expenses. These remain largely unchanged from the FY22 Budget, and includes the \$150K subsidy from E&G for Child Development Center.

Incidental Fee (IFC) Component:

Incidental Fee has a net deficit budget of \$309K, with plans to cover the deficit from reserves.

- Enrollment fees are budgeted at \$3.987M, which assumes \$175K of summer revenue (1,400 students paying fee of \$125) and \$4.107M of academic year revenue (approximately 3,200 students paying fee of \$372 and 800 students paying fee of \$200 fall term, with attrition between winter and spring). The incidental fee will be charged to all Monmouth-campus students at the first credit at a rate of \$372; students who take courses off-campus (Salem, online) will pay a reduced fee of \$200.
- Incidental Fee expenses reflect the total allocation of \$4.296M 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 FY22 Budget. See the FY23 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC) worksheet for the index-level detail.

FY23 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 \$7.309M, or 8% of revenues.

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee recommends to the Board of Trustees to approve the FY23 Preliminary Budget as presented in the docket.

**Western Oregon University
FY23 Proposed Preliminary Budget
Component Funds Budget Summary**

| | Education & General (E&G) | Auxiliary (excluding IFC) | Incidental Fee (IFC) | Designated Operations & Service Depts | Total |
|---------------------------------------|--|--------------------------------------|---------------------------------|--|--------------------|
| Revenues | | | | | |
| Enrollment Fees | 31,989,301 | 1,621,319 | 3,987,165 | 113,134 | 37,710,919 |
| Government Resources & Allocations | 31,965,913 | 1,300,000 | - | - | 33,265,913 |
| Gift Grants and Contracts | 1,180,000 | 29,626 | 80,961 | - | 1,290,587 |
| Investment | 2,000,000 | 9,000 | 21 | 4,190 | 2,013,211 |
| Sales & Services | 500,000 | 10,778,567 | 185,443 | 126,630 | 11,590,640 |
| Other Revenues | 100,000 | 401,554 | 177,103 | 2,030,156 | 2,708,813 |
| Total Revenues | 67,735,214 | 14,140,066 | 4,430,693 | 2,274,110 | 88,580,083 |
| Expenses | | | | | |
| Personnel | 59,728,218 | 8,327,642 | 2,092,710 | 1,034,337 | 71,182,907 |
| Services & Supplies | 9,715,576 | 8,045,747 | 2,454,172 | 1,261,083 | 21,476,578 |
| Capital Outlay | 189,691 | - | - | - | 189,691 |
| Total Expenses | 69,633,484 | 16,373,389 | 4,546,883 | 2,295,420 | 92,849,176 |
| Net Transfers | 3,497,728 | (1,543,023) | 192,797 | 750 | 2,148,252 |
| Total Expenses & Transfers | 73,131,212 | 14,830,366 | 4,739,680 | 2,296,170 | 94,997,428 |
| Net Recurring Budget | (5,395,998) | (690,300) | (308,987) | (22,060) | (6,417,345) |
| One Time Activities | 891,366 | - | - | - | 891,366 |
| Net Budget | (6,287,364) | (690,300) | (308,987) | (22,060) | (7,308,711) |

Western Oregon University
 FY23 Proposed Preliminary Budget
 Education & General Fund Detail

| | FY23 Proposed Preliminary Budget | FY22 Budget | Increase/ (Decrease) - FY22 Budget | FY22 Projection | Increase/ (Decrease) - FY22 Projection |
|---|--|--------------------|--|--------------------|--|
| Revenues | | | | | |
| Tuition & Fees | | | | | |
| Undergraduate Tuition | | | | | |
| Resident | 19,436,860 | 19,420,776 | 16,084 | 19,455,263 | (18,403) |
| WUE | 6,128,169 | 7,004,598 | (876,429) | 6,272,354 | (144,185) |
| Non-Resident | 1,248,060 | 1,353,460 | (105,400) | 1,060,454 | 187,606 |
| Total Undergraduate Tuition | 26,813,089 | 27,778,834 | (965,745) | 26,788,071 | 25,018 |
| Graduate Tuition | 4,026,380 | 3,700,240 | 326,140 | 3,862,759 | 163,621 |
| Summer | | | | | |
| Undergraduate | 1,575,200 | 1,900,000 | (324,800) | 1,489,154 | 86,046 |
| Graduate | 736,000 | 800,000 | (64,000) | 737,939 | (1,939) |
| Total Summer | 2,311,200 | 2,700,000 | (388,800) | 2,227,093 | 84,107 |
| Other Tuition | 360,000 | 360,000 | - | 344,728 | 15,272 |
| Total Tuition | 33,510,669 | 34,539,074 | (1,028,405) | 33,222,651 | 288,018 |
| Fees | | | | | |
| Matriculation | 500,000 | 550,000 | (50,000) | 509,545 | (9,545) |
| Course | 300,000 | 300,000 | - | 324,214 | (24,214) |
| Online Course | 3,028,632 | 2,233,376 | 795,256 | 3,642,055 | (613,423) |
| Other | 150,000 | 150,000 | - | 228,342 | (78,342) |
| Total Fees | 3,978,632 | 3,233,376 | 745,256 | 4,704,156 | (725,524) |
| Fee Remissions | (5,500,000) | (5,500,000) | - | (5,000,000) | (500,000) |
| Total Tuition & Fees (net of remissions) | 31,989,301 | 32,272,450 | (283,149) | 32,926,807 | (937,506) |
| Government Resources & Allocations | | | | | |
| Student Success & Completion (SSCM) | 31,179,017 | 30,293,705 | 885,312 | 30,466,780 | 712,237 |
| Benefits Navigator | 115,000 | - | - | 115,000 | - |
| Engineering Technology (ETSF) | 292,648 | 307,728 | (15,080) | 292,648 | - |
| Small-Energy Loan Program (SELP) | 379,248 | 382,188 | (2,940) | 382,188 | (2,940) |
| Total Government Resources & Allocations | 31,965,913 | 30,983,621 | 982,292 | 31,256,616 | 709,297 |
| Other Revenues | | | | | |
| Gift Grants and Contracts | 1,180,000 | 622,260 | 557,740 | 1,146,263 | 33,737 |
| Interest Earnings/Investment | 2,000,000 | 2,000,000 | - | 1,758,862 | 241,138 |
| Sales & Services | 500,000 | 500,000 | - | 372,316 | 127,684 |
| Other Revenues | 100,000 | 100,000 | - | 773,835 | (673,835) |
| Total Other Revenues | 3,780,000 | 3,222,260 | 557,740 | 4,051,276 | (271,276) |
| Total Revenues | 67,735,214 | 66,478,331 | 1,256,883 | 68,234,699 | (499,485) |

Western Oregon University
FY23 Proposed Preliminary Budget
Education & General Fund Detail

| | FY23 Proposed Preliminary Budget | FY22 Budget | Increase/ (Decrease) - FY22 Budget | FY22 Projection | Increase/ (Decrease) - FY22 Projection |
|---|--|--------------------|--|--------------------|--|
| Expenses | | | | | |
| Personnel | | | | | |
| Faculty Salaries | 18,422,700 | 17,876,075 | 546,625 | 17,514,280 | 908,420 |
| Unclassified Salaries | 10,126,174 | 9,078,781 | 1,047,393 | 9,302,110 | 824,064 |
| Faculty & Unclassified Supplemental Pay | 570,647 | 572,206 | (1,559) | 669,934 | (99,287) |
| Classified Salaries | 6,646,464 | 6,545,170 | 101,294 | 6,119,228 | 527,236 |
| Classified Pay | 260,061 | 260,311 | (250) | 522,698 | (262,637) |
| Student | 1,897,830 | 1,785,055 | 112,775 | 1,468,785 | 429,045 |
| OPE | 21,804,341 | 21,128,003 | 676,338 | 20,868,384 | 935,957 |
| Total Personnel | 59,728,218 | 57,245,601 | 2,482,617 | 56,465,419 | 3,262,799 |
| Services & Supplies | | | | | |
| Services & Supplies | 13,067,155 | 13,295,408 | (228,253) | 13,169,002 | (101,847) |
| Internal Sales | (3,351,579) | (3,273,841) | (77,738) | (3,147,435) | (204,144) |
| Total Services & Supplies | 9,715,576 | 10,021,567 | (305,991) | 10,021,567 | (305,991) |
| Capital Outlay | | | | | |
| | 189,691 | 209,691 | (20,000) | 76,247 | 113,444 |
| Total Expenses | 69,633,484 | 67,476,859 | 2,156,625 | 66,563,233 | 3,070,251 |
| Transfers | | | | | |
| Athletics Subsidy | 3,176,817 | 2,979,025 | 197,792 | 2,979,025 | 197,792 |
| Child Development Center Subsidy | 150,000 | 150,000 | - | 150,000 | - |
| SELP Funding Match | 175,000 | 175,000 | - | 175,000 | - |
| Misc. Other Transfers | (4,089) | 13,342 | (17,431) | (2,610) | (1,479) |
| Total Transfers | 3,497,728 | 3,317,367 | 180,361 | 3,301,415 | 196,313 |
| Total Recurring Expenses & Transfers | 73,131,212 | 70,794,226 | 2,336,986 | 69,864,648 | 3,266,564 |
| Net Recurring | (5,395,998) | (4,315,895) | (1,080,103) | (1,629,949) | (3,766,049) |
| Other Activities | | | | | |
| HEERF Reimbursement (net) | - | (3,000,000) | 3,000,000 | (4,020,464) | 4,020,464 |
| Quasi Endowment | - | - | - | 850,000 | (850,000) |
| Other Misc. Activities | 891,366 | 924,811 | (33,445) | 600,000 | 291,366 |
| Total Other Activities | 891,366 | (2,075,189) | 2,966,555 | (2,570,464) | 3,461,830 |
| Net | (6,287,364) | (2,240,706) | (4,046,658) | 940,515 | (7,227,879) |
| Beginning Fund Balance | 11,810,809 | 10,870,294 | | 10,870,294 | |
| Projected Ending Fund Balance | 5,523,445 | 8,629,588 | | 11,810,809 | |
| Fund Balance as a Percentage of Revenues | 8.15% | 12.98% | | 15.77% | |

Western Oregon University
FY23 Proposed Preliminary Budget
Education & General Fund Scenarios

| | FY22 Budget | FY23 Proposed Prelim Budget (-5% UG, 0% GR) | Alternative Enrollment Scenario (0% UG, 5% GR) | Variance Between Enrollment Scenarios |
|---|--------------------|---|--|--|
| Revenues | | | | |
| Tuition & Fees | | | | |
| Tuition | 34,539,074 | 33,510,669 | 35,121,669 | 1,611,000 |
| Online fees | 2,233,376 | 3,028,632 | 3,167,492 | 138,860 |
| Other fees | 1,000,000 | 950,000 | 950,000 | - |
| Fee remissions | (5,500,000) | (5,500,000) | (5,500,000) | - |
| Total | 32,272,450 | 31,989,301 | 33,739,161 | 1,749,860 |
| Government Resources & Allocations | 30,983,621 | 31,965,913 | 31,965,913 | - |
| Other Revenues | 3,222,260 | 3,780,000 | 3,780,000 | - |
| Total Revenues | 66,478,331 | 67,735,214 | 69,485,074 | 1,749,860 |
| Expenses | | | | |
| Personnel | 57,245,601 | 59,728,218 | 59,728,218 | - |
| Services & Supplies | 10,021,567 | 9,695,576 | 9,695,576 | - |
| Capital Outlay | 209,691 | 209,691 | 209,691 | - |
| Total Expenses | 67,476,859 | 69,633,484 | 69,633,484 | - |
| Net Transfers | 3,317,367 | 3,497,728 | 3,497,728 | - |
| Total Expenses & Transfers | 70,794,226 | 73,131,212 | 73,131,212 | - |
| Net Recurring Budget | (4,315,895) | (5,395,998) | (3,646,138) | 1,749,860 |
| One Time Activities | (2,075,189) | 891,366 | 891,366 | - |
| Net Budget | (2,240,706) | (6,287,364) | (4,537,504) | 1,749,860 |
| Beginning Fund Balance | 10,870,294 | 11,810,809 | 11,810,809 | - |
| Projected Ending Fund Balance | 8,629,588 | 5,523,445 | 7,273,305 | 1,749,860 |
| Fund Balance as a Percentage of Revenues | 12.98% | 8.15% | 10.47% | 2.31% |

Western Oregon University
 FY23 Education & General Fund Budget
 By Index

| INDEX | DEPT NAME | Total Revenue | Tenure-Track Faculty Salary (+) Acct 10102 | NTT Faculty Salary (+) Acct 10102 | Unclass Salary (+) 10103 | Other Unclassified & Faculty Pay (+) 10200 | Academic Pay Summer (+) Acct 10203 | Classified Salary (+) Acct 10301 | Classified Pay (+) Acct 10400 | Student Pay (+) Acct 10501 | Total OPE (+) Acct 109XX | Total Personnel Expense | Services and Supplies (+) Acct 20000 | Capital Outlay/Equip (+) Acct 40000 | Intrnl Sales Reimburse (Redctn/Exp) (-) Acct 79000 | Transfer In (-) Acct 91000 | Transfer Out (+) Acct 92000 | Total Expense |
|---|-------------------------------------|---------------|---|--------------------------------------|-----------------------------|---|---------------------------------------|-------------------------------------|----------------------------------|-------------------------------|-----------------------------|-------------------------|---|--|---|-------------------------------|--------------------------------|------------------|
| PRESIDENT'S OFFICE/UNIVERSITY-WIDE | | | | | | | | | | | | | | | | | | |
| PRE907 | President's Office | - | - | - | 469,992 | 42,360 | - | - | - | - | 233,666 | 746,018 | 18,000 | - | - | - | - | 764,018 |
| PRE909 | Faculty Senate | - | - | - | - | - | - | - | - | 1,743 | 62 | 1,805 | 2,570 | - | - | - | - | 4,375 |
| PRE912 | Commencement & Convocation | - | - | - | - | - | - | - | - | - | - | - | 25,683 | - | - | - | - | 25,683 |
| PRE920 | Pastega Endowed Awards | - | - | - | - | - | - | - | - | - | - | - | 2,850 | - | - | (1,425) | - | 1,425 |
| PRE925 | Faculty Athletic Representation | - | - | - | - | - | - | - | - | - | - | - | 3,150 | - | - | - | - | 3,150 |
| PRE927 | WOU Board Support | - | - | - | - | - | - | - | - | - | - | - | 122,500 | - | - | - | - | 122,500 |
| PRE928 | University Tree Advisory | - | - | - | - | - | - | - | - | - | - | - | 3,240 | - | - | - | - | 3,240 |
| PRE929 | President's Campus Support | - | - | - | - | - | - | - | - | - | - | - | 57,000 | - | - | - | - | 57,000 |
| PRE930 | Strategic Initiatives | - | - | - | - | - | - | - | - | - | - | - | 360,000 | - | - | - | - | 360,000 |
| PRE931 | Visibility Initiatives | - | - | - | - | - | - | - | - | - | - | - | 7,200 | - | - | - | - | 7,200 |
| PRE932 | Diversity Initiatives | - | - | - | - | - | - | - | - | - | - | - | 9,000 | - | - | - | - | 9,000 |
| PRE933 | OCOP Dues | - | - | - | - | - | - | - | - | - | - | - | 48,000 | - | - | - | - | 48,000 |
| TOTAL PRESIDENT'S OFFICE/UNIVERSITY-WIDE | | - | - | - | 469,992 | 42,360 | - | - | - | 1,743 | 233,728 | 747,823 | 659,193 | - | - | (1,425) | - | 1,405,591 |
| GENERAL COUNSEL | | | | | | | | | | | | | | | | | | |
| LEG901 | WOU Legal Counsel | - | - | - | 373,980 | - | - | - | - | - | 184,337 | 558,317 | 17,000 | - | - | - | - | 575,317 |
| LEG902 | Outside Legal Services | - | - | - | - | - | - | - | - | - | - | - | 67,500 | - | - | - | - | 67,500 |
| LEG903 | Risk Management Assessments | - | - | - | - | - | - | - | - | - | - | - | 630,000 | - | - | - | - | 630,000 |
| TOTAL GENERAL COUNSEL | | - | - | - | 373,980 | - | - | - | - | - | 184,337 | 558,317 | 714,500 | - | - | - | - | 1,272,817 |
| DIVERSITY EQUITY & INCLUSION | | | | | | | | | | | | | | | | | | |
| DEI901 | Office of Diversity Equity & Inclus | - | - | - | 164,000 | - | - | - | - | - | 92,474 | 256,474 | 55,000 | - | - | - | - | 311,474 |
| TOTAL DIVERSITY EQUITY & INCLUSION | | - | - | - | 164,000 | - | - | - | - | - | 92,474 | 256,474 | 55,000 | - | - | - | - | 311,474 |
| ACADEMIC AFFAIRS | | | | | | | | | | | | | | | | | | |
| PRO902 | Provost | - | 67,166 | - | 463,200 | - | - | 35,889 | - | 2,900 | 303,997 | 873,152 | 23,900 | - | - | - | - | 897,052 |
| AAD901 | Student Success & Advising | - | - | - | 453,168 | - | - | 58,134 | 800 | 27,000 | 353,552 | 892,654 | 18,080 | - | - | - | - | 910,734 |
| DOS949 | Student Enrichment | - | - | - | 230,761 | - | - | 11,110 | - | 2,693 | 168,133 | 412,698 | 19,620 | - | - | - | - | 432,318 |
| ADM923 | Office of Inter Stdn Acd Support | - | - | - | - | - | - | - | - | 8,576 | 301 | 8,877 | 1,230 | - | - | - | - | 10,107 |
| DEP701 | Academic Effectiveness | - | - | - | - | - | - | - | - | - | - | - | 41,450 | - | - | - | - | 41,450 |
| ISS901 | International Students and Scholars | - | - | - | 93,081 | - | - | - | - | 10,958 | 67,577 | 171,616 | 15,000 | - | - | - | - | 186,616 |
| LCT901 | Learning Center | - | - | - | - | - | - | - | - | 10,000 | 350 | 10,350 | 1,220 | - | - | - | - | 11,570 |
| NWA901 | Northwest Accreditation | - | - | - | - | - | - | - | - | - | - | - | 31,524 | - | - | - | - | 31,524 |
| PRO804 | Honors Program - Acad Support | - | 63,424 | - | - | - | - | - | - | 8,000 | 31,394 | 102,818 | 20,140 | - | - | - | - | 122,958 |
| PRO808 | Honors Program Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PRO809 | General Education | - | 67,916 | - | - | 7,916 | - | - | - | - | 38,258 | 114,090 | 22,840 | - | - | - | - | 136,930 |
| PRO810 | Transfer Initiatives | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PRO811 | Interdisciplinary Studies | - | - | - | - | - | - | - | - | - | - | - | 2,700 | - | - | - | - | 2,700 |
| PRO812 | Salem General | - | - | 212,850 | - | - | - | 43,107 | - | 14,850 | 99,043 | 369,850 | 40,000 | - | - | - | - | 409,850 |
| PRO813 | Willamette Promise | - | - | - | - | 90,000 | - | - | - | - | 32,085 | 122,085 | 84,200 | - | - | - | - | 206,285 |
| PRO816 | AA Reserve | - | - | - | - | - | - | - | - | - | - | - | 140,747 | - | - | - | - | 140,747 |
| PRO818 | Endowed Jensen Lectureship | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,804 | 4,804 |
| PRO824 | AA Course Release | - | - | 325,215 | - | - | - | - | - | - | 115,941 | 441,156 | - | - | - | - | - | 441,156 |
| PRO833 | Institutional Research Office | - | - | - | 129,276 | 6,441 | - | - | - | - | 82,392 | 218,109 | 10,000 | - | - | - | - | 228,109 |
| PRO836 | Partnerships | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PRO837 | New Faculty Start-Up | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PRO921 | Faculty Development | - | - | 79,200 | - | - | - | - | - | - | 28,235 | 107,435 | 270,000 | - | - | - | - | 377,435 |
| PRO923 | Faculty Diversity Initiatives | - | - | - | - | - | - | - | - | - | - | - | 18,000 | - | - | - | - | 18,000 |
| PRO924 | AA Technology | - | - | - | - | - | - | - | - | - | - | - | 355,708 | - | - | - | - | 355,708 |
| PRO927 | Endowed Prof Business | - | - | - | - | - | - | - | - | - | - | - | 5,304 | - | - | - | - | 2,652 |
| PRO977 | Undergraduate Research | - | - | - | - | - | - | - | - | - | - | - | 7,200 | - | - | (2,652) | - | 7,200 |
| REG901 | Registrar | 68,000 | - | - | 236,044 | - | - | 229,186 | 2,800 | 14,620 | 337,407 | 820,057 | 28,160 | - | - | - | - | 848,217 |
| REG905 | Diplomas/Certificates | 2,000 | - | - | - | - | - | 600 | - | - | 214 | 814 | 8,000 | - | - | - | - | 8,814 |
| SAB901 | Study Abroad Program | - | - | - | - | - | - | - | - | - | - | - | 7,500 | - | - | - | - | 7,500 |
| WRC901 | Writing Center | - | 49,517 | - | 93,828 | 6,000 | - | - | - | 36,400 | 97,026 | 282,771 | 3,500 | - | - | - | - | 286,271 |
| TOTAL ACADEMIC AFFAIRS | | 70,000 | 248,022 | 617,265 | 1,699,359 | 110,357 | - | 377,426 | 4,200 | 135,997 | 1,755,905 | 4,948,531 | 1,176,023 | - | - | (2,652) | 4,804 | 6,126,706 |

Western Oregon University
 FY23 Education & General Fund Budget
 By Index

| INDEX | DEPT NAME | Total Revenue | Tenure-Track Faculty Salary (+) Acct 10102 | NTT Faculty Salary (+) Acct 10102 | Unclass Salary (+) 10103 | Other Unclassified & Faculty Pay (+) 10200 | Academic Pay Summ (+) Acct 10203 | Classified Salary (+) Acct 10301 | Classified Pay (+) Acct 10400 | Student Pay (+) Acct 10501 | Total OPE (+) Acct 109XX | Total Personnel Expense | Services and Supplies (+) Acct 20000 | Capital Outlay/Equip (+) Acct 40000 | Intrnl Sales Reimburse (Redctn/Exp) (-) Acct 79000 | Transfer In (-) Acct 91000 | Transfer Out (+) Acct 92000 | Total Expense | |
|---|-------------------------------------|---------------|---|--------------------------------------|-----------------------------|---|-------------------------------------|-------------------------------------|----------------------------------|-------------------------------|-----------------------------|-------------------------|---|--|---|-------------------------------|--------------------------------|-------------------|--|
| COLLEGE OF LIBERAL ARTS & SCIENCES | | | | | | | | | | | | | | | | | | | |
| DLA904 | Dean Liberal Arts/Sciences | - | - | - | 205,632 | - | - | 42,420 | - | 581 | 139,466 | 388,099 | 4,450 | - | - | - | - | 392,549 | |
| BUS902 | Business | - | 551,056 | 408,375 | 54,500 | 26,616 | - | 65,304 | - | 1,046 | 624,376 | 1,731,272 | 7,660 | - | - | - | - | 1,738,932 | |
| CAD916 | Creative Arts | - | 1,451,793 | 508,365 | 93,894 | 4,500 | - | 29,745 | - | 32,559 | 1,238,736 | 3,359,592 | 41,075 | - | - | - | - | 3,400,667 | |
| CAD948 | Art Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| CAD949 | Music Practice Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| CAD950 | Dance Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| CAD951 | Theatre Art Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| CAD952 | MIDI Electronic Music Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| COR901 | Criminal Justice | - | 499,923 | 290,565 | - | 4,500 | - | 42,888 | - | - | 530,839 | 1,368,715 | 9,125 | - | - | - | - | 1,377,840 | |
| CSD902 | Computer Science Instruction | - | 649,815 | 111,870 | - | 4,500 | - | 47,610 | - | 12,403 | 460,595 | 1,286,793 | 25,525 | - | - | - | - | 1,312,318 | |
| DLA905 | Supplemental Instr Staff-LAS | - | - | 5,445 | - | 73,600 | 550,348 | - | - | - | 222,882 | 852,275 | - | - | - | - | - | 852,275 | |
| DLA906 | Military Science Labs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 460 | |
| DLA914 | LAS Dean's Discretionary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 45,732 | |
| DLA915 | Chair Research/Travel | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 10,400 | |
| DLA941 | Organizational Leadership | - | - | 59,400 | - | 9,000 | - | 21,634 | - | - | 55,905 | 145,939 | 13,440 | - | - | - | - | 159,379 | |
| DLA943 | Individualized Course (ICF) Payout | - | - | - | - | 100,000 | - | - | - | - | 35,650 | 135,650 | - | - | - | - | - | 135,650 | |
| HUM902 | Humanities | - | 1,431,903 | 474,705 | - | 4,500 | - | 53,676 | - | 2,128 | 1,176,634 | 3,143,546 | 13,600 | - | - | - | - | 3,157,146 | |
| HUM909 | Modern Language Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| NSM902 | Math Dept/Nat Science Div | - | 1,341,936 | 425,700 | - | 4,500 | - | 289,837 | - | 13,036 | 1,228,669 | 3,303,678 | 48,670 | - | - | - | - | 3,352,348 | |
| NSM964 | Natural Sciences Tutoring Center | - | - | - | - | - | - | - | - | 25,000 | 875 | 25,875 | - | - | - | - | - | 25,875 | |
| NSM965 | Biology Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| NSM966 | Chemistry Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| NSM967 | ES-GS-PH Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| NSM968 | GIS Equipment Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| MTH042 | Mathematics | - | 607,737 | 183,150 | - | - | - | - | - | 13,498 | 469,469 | 1,273,854 | 8,100 | - | - | - | - | 1,281,954 | |
| MTH043 | Math Center | - | - | - | - | - | - | - | - | 25,537 | 894 | 26,431 | 270 | - | - | - | - | 26,701 | |
| MTH044 | Math Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| PSY901 | Psychology Division | - | 876,083 | 266,310 | - | 4,500 | - | 54,084 | - | - | 717,218 | 1,918,195 | 24,750 | - | - | - | - | 1,942,945 | |
| SOC902 | Social Science | - | 1,132,752 | 133,155 | - | 4,500 | - | 53,064 | - | 1,511 | 766,722 | 2,091,704 | 7,985 | - | - | - | - | 2,099,689 | |
| TOTAL LIBERAL ARTS & SCIENCES | | - | 8,542,998 | 2,867,040 | 354,026 | 240,716 | 550,348 | 700,261 | - | 127,299 | 7,668,930 | 21,051,618 | 261,242 | - | - | - | - | 21,312,860 | |
| COLLEGE OF EDUCATION | | | | | | | | | | | | | | | | | | | |
| DOE905 | Dean of Education Admin | - | - | - | 331,448 | - | - | 57,244 | 1,161 | 6,666 | 242,433 | 638,951 | 27,850 | - | - | - | - | 666,801 | |
| CPL901 | Clinical Practice and Licensure | - | - | - | 63,264 | - | - | 53,676 | - | - | 75,699 | 192,639 | 36,600 | - | - | - | - | 229,239 | |
| CPL903 | Clinical Prac & Lice Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| DOE901 | Education and Leadership | - | 1,595,559 | 701,910 | 42,012 | 4,500 | - | 53,064 | - | 3,000 | 1,466,797 | 3,866,842 | 43,580 | - | - | - | - | 3,910,422 | |
| DOE926 | DOE Suppl Instructional Staff | - | - | 210,375 | - | 27,600 | 410,267 | - | - | - | 231,099 | 879,341 | - | - | - | - | - | 879,341 | |
| DOE953 | Chair Research/Travel | - | - | - | - | - | - | - | - | - | - | - | 3,900 | - | - | - | - | 3,900 | |
| DOE964 | COE Accreditation | - | - | - | - | - | - | - | - | - | - | - | 25,570 | - | - | - | - | 25,570 | |
| DOE965 | Bilingual Initiative | - | - | - | - | - | - | - | - | - | - | - | 23,370 | - | - | - | - | 23,370 | |
| DOE984 | Gentle Endowed Prof. Education | - | - | - | - | - | - | - | - | - | - | - | 8,670 | - | - | (4,816) | - | 3,854 | |
| DOE985 | Education&Leadership Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| DOE986 | COE Credit Overlay | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| DOE995 | COE Indirect Cost Rc | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| DPS901 | Deaf Studies & Professional Studies | - | 480,120 | 534,600 | - | 4,500 | - | 53,268 | 3,455 | 1,500 | 672,696 | 1,750,139 | 16,445 | - | - | - | - | 1,766,584 | |
| DPS903 | Deaf Studies Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| HEX901 | Health & Exercise Science Div | - | 770,263 | 322,245 | - | 4,500 | - | 44,892 | - | 1,500 | 696,211 | 1,839,611 | 28,920 | - | - | - | - | 1,868,531 | |
| HEX904 | Health & Exercise Sci Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| TOTAL EDUCATION | | - | 2,845,942 | 1,769,130 | 436,724 | 41,100 | 410,267 | 262,144 | 4,616 | 12,666 | 3,384,935 | 9,167,523 | 214,905 | - | - | (4,816) | - | 9,377,612 | |

Western Oregon University
 FY23 Education & General Fund Budget
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| INDEX | DEPT NAME | Total Revenue | Tenure-Track Faculty Salary (+) Acct 10102 | NTT Faculty Salary (+) Acct 10102 | Unclass Salary (+) 10103 | Other Unclassified & Faculty Pay (+) 10200 | Academic Pay Summer (+) Acct 10203 | Classified Salary (+) Acct 10301 | Classified Pay (+) Acct 10400 | Student Pay (+) Acct 10501 | Total OPE (+) Acct 109XX | Total Personnel Expense | Services and Supplies (+) Acct 20000 | Capital Outlay/ Equip (+) Acct 40000 | Intrnl Sales Reimburse (Redctn/Exp) (-) Acct 79000 | Transfer In (-) Acct 91000 | Transfer Out (+) Acct 92000 | Total Expense | |
|--|-------------------------------------|----------------|--|-----------------------------------|--------------------------|--|------------------------------------|----------------------------------|-------------------------------|----------------------------|--------------------------|-------------------------|--------------------------------------|--------------------------------------|--|----------------------------|-----------------------------|---------------|-------------------|
| LIBRARY | | | | | | | | | | | | | | | | | | | |
| LIB901 | Library Operations | - | 441,737 | 129,951 | 179,154 | 5,800 | - | 227,184 | 2,000 | 213,620 | 600,043 | 1,799,489 | 170,285 | - | - | - | - | - | 1,969,774 |
| LIB904 | Lost Books | 17,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,000 |
| LIB927 | Library Exhibits | - | - | - | - | - | - | - | - | - | - | - | 2,250 | - | - | - | - | - | 2,250 |
| LIB945 | Library Books - General | - | - | - | - | - | - | - | - | - | - | - | - | 21,631 | - | - | - | - | 21,631 |
| LIB947 | Library Books - Continuation | - | - | - | - | - | - | - | - | - | - | - | - | 23,900 | - | - | - | - | 23,900 |
| LIB948 | Library Books - Serials | - | - | - | - | - | - | - | - | - | - | - | - | 11,000 | - | - | - | - | 11,000 |
| LIB949 | Library Books - Binding | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| LIB950 | Library Subscriptions/ Databases | - | - | - | - | - | - | - | - | - | - | - | 159,300 | - | - | - | - | - | 159,300 |
| LIB951 | Library Books - OCLC | - | - | - | - | - | - | - | - | - | - | - | 11,000 | - | - | - | - | - | 11,000 |
| LIB952 | Library Subscriptions/ Other | - | - | - | - | - | - | - | - | - | - | - | 8,000 | - | - | - | - | - | 8,000 |
| LIB953 | Library Subscriptions/ eBooks | - | - | - | - | - | - | - | - | - | - | - | 18,000 | - | - | - | - | - | 18,000 |
| LIB956 | Library Subs/ Pay Per View | - | - | - | - | - | - | - | - | - | - | - | 40,000 | - | - | - | - | - | 40,000 |
| LIB959 | Library Subscriptions/ eJournal | - | - | - | - | - | - | - | - | - | - | - | 169,709 | - | - | - | - | - | 169,709 |
| LIB968 | Curriculum Materials Course Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| LIB969 | Library Books_DPT Health Science | - | - | - | - | - | - | - | - | - | - | - | 7,500 | 5,000 | - | - | - | - | 12,500 |
| LIB970 | Open Edu Resources_Textbook Afford | - | - | - | - | - | - | - | - | - | - | - | 5,000 | 10,000 | - | - | - | - | 15,000 |
| LIB971 | Academic Innovation | - | - | - | 193,224 | 12,800 | - | 56,796 | 250 | 4,637 | 161,965 | 429,672 | 32,400 | - | - | - | - | - | 462,072 |
| TOTAL LIBRARY | | 17,000 | 441,737 | 129,951 | 372,378 | 18,600 | - | 283,980 | 2,250 | 218,257 | 762,008 | 2,229,161 | 626,444 | 71,531 | - | - | - | - | 2,927,136 |
| GRADUATE STUDIES/SPONSORED RESEARCH | | | | | | | | | | | | | | | | | | | |
| GRA901 | Graduate Program | 30,000 | - | - | 194,445 | - | - | 53,472 | - | 4,648 | 136,499 | 389,064 | 26,430 | - | - | - | - | - | 415,494 |
| GRA903 | Graduate Studies - Sales | - | - | - | - | - | - | - | - | - | - | - | 18,000 | - | - | - | - | - | 18,000 |
| GRA904 | Graduate Office Matric Fees | 80,000 | - | - | 12,087 | - | - | - | - | 26,000 | 8,282 | 46,369 | 8,460 | - | - | - | - | - | 54,829 |
| GRA905 | Graduate Assistant Remissions | - | - | - | - | - | - | - | - | 296,352 | 435,413 | 731,765 | - | - | - | - | - | - | 731,765 |
| RCD905 | RCD Operations | - | - | - | 37,277 | - | - | 14,767 | 3,950 | - | 34,590 | 90,584 | 1,800 | - | - | - | - | - | 92,384 |
| SPO902 | Sponsored Research | 425,000 | - | - | 264,603 | - | - | 47,610 | - | - | 196,326 | 508,539 | 30,746 | - | - | (218,530) | - | - | 320,755 |
| SPO903 | Sponsored Research Support Services | - | - | - | 16,746 | 4,000 | - | - | - | - | 10,628 | 31,374 | 4,404 | - | - | - | - | - | 35,778 |
| SPO904 | Institutional Review Board | - | - | - | - | - | - | - | - | 4,648 | 163 | 4,811 | 16,930 | - | - | - | - | - | 21,741 |
| TOTAL GRADUATE STUDIES/SPONSORED RESEARCH | | 535,000 | - | - | 525,158 | 4,000 | - | 115,849 | 3,950 | 331,648 | 821,901 | 1,802,506 | 106,770 | - | - | (218,530) | - | - | 1,690,746 |
| FINANCE & ADMINISTRATION | | | | | | | | | | | | | | | | | | | |
| VPF901 | Office of VP for Business & Finance | - | - | - | 428,881 | - | - | - | - | 5,000 | 238,092 | 671,973 | 7,740 | - | - | - | - | - | 679,713 |
| VPF9XX | Campus Maintenance Projects | - | - | - | - | - | - | - | - | - | - | - | 300,000 | - | - | - | - | - | 300,000 |
| BAO901 | Business Office | 40,000 | - | - | 292,375 | - | - | 471,852 | 4,500 | 30,000 | 472,350 | 1,271,077 | 275,000 | - | - | - | - | - | 1,546,077 |
| BAO911 | NDSL Recoveries | 25,000 | - | - | - | - | - | 15,795 | - | - | 12,434 | 28,229 | - | - | - | - | - | - | 28,229 |
| BAO914 | Records Retention | - | - | - | - | - | - | - | - | - | - | - | 2,000 | - | - | - | - | - | 2,000 |
| BAO923 | Bank Processing Charges | 100,000 | - | - | - | - | - | - | - | - | - | - | 100,000 | - | - | - | - | - | 100,000 |
| CPC901 | Capital Planning & Construction | - | - | - | 276,481 | - | - | - | - | 3,000 | 149,684 | 429,165 | - | - | - | - | - | - | 429,165 |
| HRO915 | Human Resources Operation | - | - | - | 558,526 | - | - | 34,344 | - | - | 381,400 | 974,270 | 178,104 | - | - | - | - | - | 1,152,374 |
| HRO918 | Support ADA/WC Equip | - | - | - | 171,395 | - | - | - | - | - | 104,855 | 276,250 | 13,500 | - | - | - | - | - | 289,750 |
| HRO917 | Staff Professional Dev | - | - | - | - | - | - | - | - | - | - | - | 20,700 | - | - | - | - | - | 20,700 |
| PPO908 | Bldg Maint and Alteration | 50,000 | - | - | 198,304 | 260 | - | 867,887 | 37,000 | 139,440 | 704,335 | 1,947,226 | 94,000 | - | (440,000) | - | - | - | 1,601,226 |
| PPO912 | Janitorial | - | - | - | 110,172 | 800 | - | 668,522 | 35,000 | 19,050 | 631,117 | 1,464,661 | 140,000 | - | (698,619) | - | - | - | 906,042 |
| PPO920 | Campus Grounds Maintenance | 3,000 | - | - | - | - | - | 403,097 | 8,000 | 34,860 | 283,810 | 729,767 | 161,010 | - | (150,000) | - | - | - | 740,777 |
| PPO931 | Print Production | 120,000 | - | - | - | - | - | 34,134 | - | 10,000 | 29,523 | 73,657 | 5,000 | - | - | - | - | - | 78,657 |
| PPO932 | Mail Room | - | - | - | - | - | - | 57,688 | - | 32,564 | 38,711 | 128,963 | 60,000 | - | (60,000) | - | - | - | 128,963 |
| PPU901 | Light and Power | - | - | - | - | - | - | - | - | - | - | - | 700,000 | - | (240,000) | - | - | - | 460,000 |
| PPU902 | Water | - | - | - | - | - | - | - | - | - | - | - | 267,000 | - | (5,000) | - | - | - | 262,000 |
| PPU903 | Gasoline | - | - | - | - | - | - | - | - | - | - | - | 24,000 | - | (7,000) | - | - | - | 17,000 |
| PPU904 | Heating - Oil | - | - | - | - | - | - | - | - | - | - | - | 10,000 | - | - | - | - | - | 10,000 |
| PPU905 | Heating - Gas | - | - | - | - | - | - | - | - | - | - | - | 309,760 | - | (140,000) | - | - | - | 169,760 |
| PPU906 | WOU:Salem Utilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PSS915 | Risk Management | - | - | - | 61,644 | - | - | - | - | - | 38,981 | 100,625 | 19,230 | - | - | - | - | - | 119,855 |
| PSS917 | Public Safety | - | - | - | 70,704 | - | - | 372,333 | 71,345 | 92,698 | 330,096 | 937,176 | 26,505 | - | (240,960) | - | - | - | 722,721 |
| PSS926 | Emergency Preparedness Team | - | - | - | - | - | - | - | - | - | - | - | 6,300 | - | - | - | - | - | 6,300 |
| UCS901 | Computing Services | 25,000 | - | - | 428,352 | - | - | 1,278,464 | 20,500 | 100,647 | 934,024 | 2,761,987 | 144,492 | 50,000 | (160,000) | - | - | - | 2,796,479 |
| UCS905 | IT Resale | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| UCS911 | Technology Support - Students | 10,000 | - | - | - | - | - | - | - | 82,832 | 2,900 | 85,732 | 497,606 | 68,160 | - | - | - | - | 651,498 |
| UCS914 | Campus Software | - | - | - | - | - | - | - | - | - | - | - | 187,996 | - | (10,000) | - | - | - | 177,996 |
| UCS915 | Elucian Services - Banner Support | - | - | - | - | - | - | - | - | - | - | - | 681,775 | - | - | - | - | - | 681,775 |
| UCS916 | GFA Machines | - | - | - | - | - | - | - | - | - | - | - | 150,000 | - | - | - | - | - | 150,000 |
| TOTAL FINANCE/ADMIN | | 373,000 | - | - | 2,596,834 | 1,060 | - | 4,204,116 | 176,345 | 550,091 | 4,352,312 | 11,880,758 | 4,381,717 | 118,160 | (2,151,579) | - | - | - | 14,229,056 |
| STUDENT AFFAIRS | | | | | | | | | | | | | | | | | | | |

Western Oregon University
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| INDEX | DEPT NAME | Total Revenue | Tenure-Track Faculty Salary (+) Acct 10102 | NTT Faculty Salary (+) Acct 10102 | Unclass Salary (+) 10103 | Other Unclassified & Faculty Pay (+) 10200 | Academic Pay Summer (+) Acct 10203 | Classified Salary (+) Acct 10301 | Classified Pay (+) Acct 10400 | Student Pay (+) Acct 10501 | Total OPE (+) Acct 109XX | Total Personnel Expense | Services and Supplies (+) Acct 20000 | Capital Outlay/Equip (+) Acct 40000 | Intrnl Sales Reimburse (Redctn/Exp) (-) Acct 79000 | Transfer In (-) Acct 91000 | Transfer Out (+) Acct 92000 | Total Expense |
|---|-------------------------------------|-------------------|---|--------------------------------------|-----------------------------|---|---------------------------------------|-------------------------------------|----------------------------------|-------------------------------|-----------------------------|-------------------------|---|--|---|-------------------------------|--------------------------------|-------------------|
| DOS901 | VP of Student Affairs | - | - | - | 231,593 | - | - | 43,370 | - | 27,895 | 154,471 | 457,329 | 61,273 | - | - | - | - | 518,602 |
| ADM924 | Office of Admissions | - | - | - | 595,628 | 312 | - | 272,506 | 1,700 | 59,084 | 601,345 | 1,530,575 | 575,761 | - | - | - | - | 2,106,336 |
| DOS809 | Community Internship Program | - | - | - | - | - | - | - | - | 30,000 | 1,050 | 31,050 | - | - | - | - | - | 31,050 |
| DOS819 | Benefits Navigator | 115,000 | - | - | 47,568 | - | - | - | - | - | 33,963 | 81,531 | 35,194 | - | - | - | - | 116,725 |
| DOS906 | Career Development Center | - | - | - | 129,420 | - | - | 60,073 | - | 12,963 | 114,942 | 317,398 | 32,950 | - | - | - | - | 350,348 |
| DOS911 | Office of Disability Services | - | - | - | 491,219 | 110,000 | - | 51,048 | - | 45,564 | 404,171 | 1,102,002 | 67,380 | - | - | - | - | 1,169,382 |
| DOS948 | Upward Bound Program | - | - | - | 29,090 | - | - | - | - | - | 18,669 | 47,759 | 8,325 | - | - | - | - | 56,084 |
| DOS997 | Veteran's Success Center | - | - | - | 50,000 | - | - | - | - | - | 34,829 | 84,829 | 4,500 | - | - | - | - | 89,329 |
| DOS999 | Abby's House - GF | - | - | - | 56,856 | - | - | - | - | 10,125 | 37,629 | 104,610 | 25,200 | - | - | - | - | 129,810 |
| FAI908 | Financial Aid Operation | - | - | - | 448,498 | - | - | 162,915 | 6,000 | 17,550 | 424,772 | 1,059,735 | 108,720 | - | - | - | - | 1,168,455 |
| MSS901 | Multicultural Student Services | - | - | - | 153,217 | 2,142 | - | - | - | 20,074 | 107,101 | 282,534 | 23,155 | - | - | - | - | 305,689 |
| SEO908 | New Student and Family Programs | - | - | - | 5,533 | - | - | - | - | 62,274 | 5,854 | 73,661 | 37,368 | - | - | - | - | 111,029 |
| SEO909 | ID Photography | 5,000 | - | - | - | - | - | - | - | 1,824 | 64 | 1,888 | 3,000 | - | - | - | - | 4,888 |
| TOTAL STUDENT AFFAIRS | | 120,000 | - | - | 2,238,622 | 112,454 | - | 589,912 | 7,700 | 287,353 | 1,938,860 | 5,174,902 | 982,826 | - | - | - | - | 6,157,728 |
| DEVELOPMENT IN ADVANCEMENT | | | | | | | | | | | | | | | | | | |
| COM902 | Strategic Comm & Marketing | - | - | - | 229,664 | - | - | 50,460 | 5,000 | 26,840 | 160,793 | 472,757 | 49,220 | - | - | - | - | 521,977 |
| DIA604 | Magazine | - | - | - | - | - | - | - | - | - | - | - | 22,000 | - | - | - | - | 22,000 |
| DIA907 | Office of Inst. Advancement | 160,000 | - | - | 665,437 | - | - | - | 3,000 | 42,561 | 384,324 | 1,095,322 | 42,640 | - | - | - | - | 1,137,962 |
| DIA922 | Alumni Office | - | - | - | - | - | - | 62,316 | 3,000 | 4,709 | 40,455 | 110,480 | 18,000 | - | - | - | - | 128,480 |
| DIA954 | Annual Fund | - | - | - | - | - | - | - | - | 8,667 | 304 | 8,971 | 27,000 | - | - | - | - | 35,971 |
| MKT902 | Marketing | - | - | - | - | - | - | - | - | - | - | 188,590 | - | - | - | - | - | 188,590 |
| TOTAL DEVELOPMENT IN ADVANCEMENT | | 160,000 | - | - | 895,101 | - | - | 112,776 | 11,000 | 82,777 | 585,876 | 1,687,530 | 347,450 | - | - | - | - | 2,034,980 |
| GENERAL INSTITUTION | | | | | | | | | | | | | | | | | | |
| GEN710 | Institution Wide - Instruct Support | - | - | - | - | - | - | - | - | - | - | - | 900,000 | - | - | - | - | 900,000 |
| GEN803 | Operating Reserve | - | - | - | - | - | - | - | 50,000 | 150,000 | 23,075 | 223,075 | 300,000 | - | - | - | - | 523,075 |
| GEN812 | College Center Gen Fund Use | - | - | - | - | - | - | - | - | - | - | - | 160,000 | - | - | - | - | 160,000 |
| GEN819 | General Institutional Expense | 1,900,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| GEN837 | Admin. Cost Recoveries (Auxiliary) | - | - | - | - | - | - | - | - | - | - | - | - | - | (1,200,000) | - | - | (1,200,000) |
| GEN862 | Summer Session - Even | 1,964,520 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| GEN863 | Summer Session - Odd | 346,680 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| GEN877 | Institution-Wide SELP Loans | 379,248 | - | - | - | - | - | - | - | - | - | - | 234,000 | - | - | 175,000 | - | 409,000 |
| GEN896 | Copier Replacement Reserve | - | - | - | - | - | - | - | - | - | - | - | 30,000 | - | - | - | - | 30,000 |
| GEN941 | State Government Assessments | - | - | - | - | - | - | - | - | - | - | - | 49,679 | - | - | - | - | 49,679 |
| GEN944 | Instruction Fees | 34,978,101 | - | - | - | - | - | - | - | - | - | - | 1,300,000 | - | - | - | - | 1,300,000 |
| GEN945 | Fee Remissions | (5,175,000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| GEN954 | Indirect Cost Recoveries | 270,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| GEN971 | Staff/Dependents at other Inst | - | - | - | - | - | - | - | - | - | - | - | 20,000 | - | - | - | - | 20,000 |
| GEN983 | Institutional Wide | - | - | - | - | - | - | - | - | - | - | - | 222,405 | - | - | - | - | 222,405 |
| GEN984 | Prior Yr Balance To/From BD | 31,471,665 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,545,347 | 3,545,347 |
| IDC901 | Colleges/Std Aff. Indirect Cost Rc | 325,000 | - | - | - | - | - | - | - | - | - | - | 325,000 | - | - | - | - | 325,000 |
| TOTAL GENERAL INSTITUTION | | 66,460,214 | - | - | - | - | - | 50,000 | 150,000 | 23,075 | 223,075 | 3,541,084 | - | (1,200,000) | - | 3,720,347 | - | 6,284,506 |
| RECURRING BUDGETED GENERAL FUND | | 67,735,214 | 12,078,699 | 5,383,386 | 10,126,174 | 570,647 | 960,615 | 6,646,464 | 260,061 | 1,897,830 | 21,804,341 | 59,728,218 | 13,067,155 | 189,691 | (3,351,579) | (227,423) | 3,725,151 | 73,131,212 |
| TOTAL ONE-TIME FUNDS | | - | - | - | - | - | - | - | 9,819 | 344 | 10,163 | 881,203 | - | - | - | - | - | 891,366 |
| EDUCATION & GENERAL FUND TOTAL | | 67,735,214 | 12,078,699 | 5,383,386 | 10,126,174 | 570,647 | 960,615 | 6,646,464 | 260,061 | 1,907,649 | 21,804,685 | 59,738,381 | 13,948,358 | 189,691 | (3,351,579) | (227,423) | 3,725,151 | 74,022,578 |

Western Oregon University
 FY23 Designated Operations, Service Departments,
 & Auxiliary Enterprises Budgets (excluding Athletics & IFC)

| INDEX | DEPT NAME | Total Revenue | Unclass Salary (+) Acct 10103 | Other Unclassified Pay (+) Acct 10200 | Classified Salary (+) Acct 10301 | Classified Pay (+) Acct 10400 | Student Pay (+) Acct 10501 | Total OPE (+) Acct 109XX | Total Personnel | Services and Supplies (+) Acct 20000 | General Admin Overhead (+) Acct 28204 | Bond Debt (+) Acct 28811 | Student Aid (+) Acct 50000 | Merchandise for Resale (+) Acct 60000 | Indirect Costs (+) Acct 70003 | Depreciation (+) Acct 80500 | Transfer In (-) Acct 91000 | Transfer Out (+) Acct 92000 | Total Expense | NET (ignoring depr.) |
|---|------------------------------------|-------------------|-------------------------------|---------------------------------------|----------------------------------|-------------------------------|----------------------------|--------------------------|------------------|--------------------------------------|---------------------------------------|--------------------------|----------------------------|---------------------------------------|-------------------------------|-----------------------------|----------------------------|-----------------------------|-------------------|----------------------|
| DESIGNATED OPS AND SERVICE DEPTS FUNDS | | | | | | | | | | | | | | | | | | | | |
| COP901 | Council of Presidents | 460,000 | 300,876 | - | - | - | - | 158,275 | 459,151 | 45,805 | - | - | - | - | - | - | - | - | 504,956 | (44,956) |
| CTL903 | CTL -Tapes and Sales Services | 40 | - | - | - | - | - | - | - | 40 | - | - | - | - | - | - | - | - | 40 | - |
| DOS957 | National Student Exchange Program | 3,500 | - | - | - | - | - | - | - | 3,500 | - | - | - | - | - | - | - | - | 3,500 | - |
| DOS811 | Career Development Revenue | 9,999 | - | - | - | - | - | - | - | 9,090 | - | - | - | - | 909 | - | - | - | 9,999 | - |
| PSS918 | Crime Prevention | 3,000 | - | - | - | - | - | - | - | 2,727 | - | - | - | - | 273 | - | - | - | 3,000 | - |
| PP0928 | Compactor Services | 34,690 | - | - | - | - | - | - | - | 34,690 | - | - | - | - | - | - | - | - | 34,690 | - |
| PRE919 | Sundry Gifts | 1,000 | - | - | - | - | - | - | - | 909 | - | - | - | - | 91 | - | - | - | 1,000 | - |
| RCD901 | RCDHHA Summer Program | 65,000 | - | 23,702 | - | - | - | 8,451 | 32,153 | 14,083 | - | - | - | 4,624 | - | - | - | 50,860 | 14,140 | |
| RCD902 | ASL Testing | 15 | - | - | - | - | - | - | - | 15 | - | - | - | - | - | - | - | 15 | - | |
| RCD904 | Resource Center on Deafness | 5,000 | - | 3,000 | - | - | - | 1,070 | 4,070 | 535 | - | - | - | 461 | - | - | - | 5,066 | (66) | |
| REG910 | Veteran's Service | 3,000 | - | - | - | - | - | - | - | 3,000 | - | - | - | - | - | - | - | 3,000 | - | |
| SAB902 | Non-Credit International Program | 80 | - | - | - | - | - | - | - | 72 | - | - | - | - | 8 | - | - | 80 | - | |
| CAD910 | WOU Band Festival | 10,105 | - | 3,000 | - | - | 500 | 1,088 | 4,588 | 3,976 | - | - | - | - | 857 | - | 750 | 10,171 | (66) | |
| CAD912 | Music Scholarships | 200 | - | - | - | - | - | - | - | - | - | - | 200 | - | - | - | - | 200 | - | |
| CAD928 | Quarried Sculpture Stone | 30 | - | - | - | - | - | - | - | 30 | - | - | - | - | - | - | - | 30 | - | |
| CAD929 | WOU Choral Festival | 510 | - | - | - | - | 300 | 11 | 311 | 152 | - | - | - | 47 | - | - | - | 510 | - | |
| DEP910 | CAI Non-Credit Special Projects | 300 | - | - | - | - | - | - | - | 300 | - | - | - | - | - | - | - | 300 | - | |
| TRD909 | TR Consulting Services | 3,500 | - | - | - | - | - | - | - | 3,181 | - | - | - | - | 319 | - | - | 3,500 | - | |
| TRD911 | TR Publications | 800 | - | - | - | - | - | - | - | 727 | - | - | - | - | 73 | - | - | 800 | - | |
| TRD914 | TR Tech Support Center | 30,000 | - | - | - | - | - | - | - | 30,000 | - | - | - | - | - | - | - | 30,000 | - | |
| TRD886 | Traffic Safety Education | 34,635 | - | - | - | - | - | - | - | 31,486 | - | - | - | - | 3,149 | - | - | 34,635 | - | |
| GFA935 | General Scholarship Fund | 50,000 | - | - | - | - | - | - | - | - | - | - | 50,000 | - | - | - | - | 50,000 | - | |
| UCS904 | Computer Maintenance | 74,568 | - | - | 31,988 | 3,400 | 1,400 | 21,033 | 57,821 | 15,754 | - | - | - | - | - | 3,000 | - | 76,575 | 993 | |
| UCS907 | Telecommunications | 1,484,138 | - | - | 299,476 | 14,000 | - | 162,767 | 476,243 | 1,000,000 | - | - | - | - | 270,000 | - | - | 1,746,243 | 7,895 | |
| TOTAL DESIGNATED OPS AND SERVICE DEPTS FUNDS | | 2,274,110 | 300,876 | 29,702 | 331,464 | 17,400 | 2,200 | 352,695 | 1,034,337 | 1,200,072 | - | - | 50,200 | - | 10,811 | 273,000 | - | 750 | 2,569,170 | (22,060) |
| AUXILIARY ENTERPRISES FUNDS (EXCLUDING ATHLETICS & IFC) | | | | | | | | | | | | | | | | | | | | |
| DIA517 | DIA Smith Series Revenue Odd Year | 25,000 | - | - | - | - | - | - | - | 23,148 | 1,852 | - | - | - | - | - | - | - | 25,000 | - |
| DIA527 | DIA Smith Series Revenue Even Year | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PSS922 | Parking | 352,000 | 60,600 | - | 57,312 | 5,000 | 20,000 | 77,465 | 220,377 | 150,000 | 29,631 | - | - | - | - | - | - | 460,000 | 400,008 | (48,008) |
| GEN876 | Recreation Center Building Fee | 355,774 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 460,000 | (104,226) |
| GFA962 | Vending Inc(copier)-Library | 500 | - | - | - | - | - | - | - | 462 | 37 | - | - | - | - | - | - | 499 | 1 | |
| GFA964 | Vending Income-General | 5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5,000 | 5,000 | - | |
| AUX990 | Conference Services | 10,000 | 54,780 | - | - | - | - | 36,534 | 91,314 | 5,000 | 7,706 | - | - | - | - | (94,020) | - | 10,000 | - | |
| AUX991 | Bookstore | 850,000 | 63,120 | - | 164,602 | 15,000 | 10,000 | 171,903 | 424,625 | 100,000 | 73,970 | - | - | 400,000 | - | - | - | 998,595 | (148,595) | |
| OUR901 | University Residences Operations | 6,005,389 | 437,567 | 2,345 | 232,270 | 15,910 | 122,850 | 483,209 | 1,294,151 | 1,888,546 | 254,616 | 1,252,242 | - | - | - | (180,000) | 1,494,814 | 6,004,369 | 1,020 | |
| OUR902 | Residence Hall Prog & Training | - | - | - | - | - | - | - | - | 38,888 | 3,112 | - | - | - | - | (42,000) | - | - | - | - |
| OUR903 | Residence Hall Association | - | - | - | - | - | - | - | - | 37,037 | 2,963 | - | - | - | (40,000) | - | - | - | - | - |
| OUR919 | Vending Income -Dorms | 7,000 | - | - | - | - | - | - | - | 6,481 | 519 | - | - | - | - | - | - | 7,000 | (0) | |
| AUX977 | Residential Dining | 3,335,200 | 199,908 | 500 | 643,414 | 6,750 | 383,130 | 648,221 | 1,881,923 | 446,612 | 243,432 | - | - | 714,353 | - | - | 180,000 | 3,466,320 | (131,120) | |
| AUX978 | Retail Dining | 12,600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12,600 | - |
| AUX994 | Allegro | 150,000 | - | - | - | - | 28,728 | 1,005 | 29,733 | 24,589 | 8,683 | - | - | 54,203 | - | - | - | 117,208 | 32,792 | |
| SHC904 | Health Service | 1,277,842 | 287,035 | 9,754 | 350,050 | 49,341 | - | 441,786 | 1,137,966 | 257,846 | 111,665 | 158,000 | - | - | 107,844 | (90,000) | - | 1,683,321 | (297,635) | |
| SHC916 | Health Counseling Building Fee | 87,703 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 90,000 | 90,000 | (2,297) | |
| DOE993 | Q-Loop Studios | 1,000 | - | - | - | - | - | - | - | 925 | 74 | - | - | - | - | - | - | 999 | 1 | |
| CAD953 | Rainbow Dance Theatre | 36,626 | - | 25,000 | - | - | - | 8,913 | 33,913 | 500 | 2,754 | - | - | - | - | - | - | 37,167 | (541) | |
| PRO817 | Child Development Center | 194,804 | 107,339 | 2,000 | 21,639 | - | 40,080 | 84,658 | 255,716 | 38,409 | 23,530 | - | - | - | - | (150,000) | - | 167,655 | 27,149 | |
| TOTAL AUXILIARY ENTERPRISES FUNDS (EXCLUDING ATHLETICS) | | 12,706,438 | 1,210,349 | 39,599 | 1,469,287 | 92,001 | 604,788 | 1,953,694 | 5,369,718 | 3,018,443 | 764,544 | 1,410,242 | - | 1,168,556 | - | 107,844 | (596,020) | 2,229,814 | 13,473,141 | (658,859) |
| TOTAL DESIGNATED OPS, SERVICE DEPTS, AND AUXILIARY ENTERPRISES | | 14,980,548 | 1,511,225 | 69,301 | 1,800,751 | 109,401 | 606,988 | 2,306,389 | 6,404,055 | 4,218,515 | 764,544 | 1,410,242 | 50,200 | 1,168,556 | 10,811 | 380,844 | (596,020) | 2,230,564 | 16,042,311 | (680,919) |

Western Oregon University
FY23 Athletics (Non-IFC) Budgets

| | | Unclass Salary | Other Unclassified Pay | Classified Salary | Classified Pay | Student Pay | Total OPE | Total Personnel | Services and Supplies | General Admin Overhead | Travel | Student Aid | Transfer In | Transfer Out | Total Expense | NET |
|--|-------------------------------------|----------------|------------------------|-------------------|----------------|-------------|------------|-----------------|-----------------------|------------------------|------------|-------------|-------------|--------------|---------------|----------|
| | | (+) | (+) | (+) | (+) | (+) | (+) | | (+) | (+) | (+) | (+) | (-) | (+) | | |
| INDEX | DEPT NAME | Acct 10103 | Acct 102XX | Acct 10301 | Acct 10400 | Acct 10501 | Acct 109XX | | Acct 20000 | Acct 28204 | Acct 39000 | Acct 50000 | Acct 91000 | Acct 92000 | | |
| Athletics General Fund Support | | | | | | | | | | | | | | | | |
| JF1101 | General Fund - Administration | - | 275,403 | 87,408 | - | - | 231,366 | 594,177 | - | 43,970 | - | - | (638,147) | - | 0 | (0) |
| JF1501 | Gen Fund - Athletic Training | - | 166,544 | - | - | - | 127,389 | 293,933 | - | 21,752 | - | - | (315,685) | - | (0) | 0 |
| JF1601 | Gen Fund - Athletic Performance | - | 117,732 | - | - | - | 71,128 | 188,860 | - | 13,976 | - | - | (202,836) | - | - | - |
| JF2101 | General Fund Ath Support- Football | - | 292,884 | - | - | - | 164,651 | 457,535 | - | 33,858 | - | - | (491,393) | - | - | - |
| JF2201 | Gen Fun Ath Support-Volleyball | - | 97,800 | - | - | - | 68,874 | 166,674 | - | 12,334 | - | - | (179,008) | - | (0) | 0 |
| JF2301 | Gen Fund Ath Support- Womens Soccer | - | 99,396 | - | - | - | 69,443 | 168,839 | - | 12,495 | - | - | (181,334) | - | - | - |
| JF2501 | Gen Fund Ath Sup-Mens Basketball | - | 123,660 | - | - | - | 78,093 | 201,753 | - | 14,930 | - | - | (216,683) | - | - | - |
| JF2601 | Gen Fund Ath Sup- W Basketball | - | 117,612 | - | - | - | 75,937 | 193,549 | - | 14,323 | - | - | (207,872) | - | (0) | 0 |
| JF2801 | Gen Fund Supp- XC/Track | - | 106,056 | - | - | - | 71,817 | 177,873 | - | 13,163 | - | - | (191,036) | - | - | - |
| JF2901 | Gen Fund Ath Sup - Baseball | - | 110,156 | - | - | - | 70,382 | 180,538 | - | 13,360 | - | - | (193,898) | - | - | - |
| JF3001 | Gen Fund Ath Sup - Softball | - | 97,800 | - | - | - | 68,874 | 166,674 | - | 12,334 | - | - | (179,008) | - | (0) | 0 |
| JF3101 | Gen Fund Ath Support- Mens Soccer | - | 98,424 | - | - | - | 69,096 | 167,520 | - | 12,397 | - | - | (179,917) | - | - | - |
| TOTAL GENERAL FUND SUPPORT | | - | 1,703,467 | 87,408 | - | - | 1,167,050 | 2,957,924 | - | 218,892 | - | - | (3,176,817) | - | (1) | 1 |
| TICKETS/CONCESSIONS | | | | | | | | | | | | | | | | |
| JT2101 | Tickets/Concessions - Football | 20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 20,000 |
| JT2201 | Tickets/Concessions-Volleyball | 1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,000 |
| JT2301 | Tickets/Concessions- Womens Soccer | 1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,000 |
| JT2501 | Tickets/Concess-Mens Basketball | 5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 5,000 |
| JT2601 | Tickets/Concessions- W Basketball | 1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,000 |
| JT2901 | Tickets/Concessions - Baseball | 1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,000 |
| JT3001 | Tickets/Concessions- Softball | 1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,000 |
| JT3101 | Tickets/Concessions- M Soccer | 1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,000 |
| TOTAL TICKETS/CONCESSIONS | | 31,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 31,000 |
| LOTTERY | | | | | | | | | | | | | | | | |
| JL1101 | Lottery - Administration | 1,300,000 | - | - | - | - | - | - | 148,976 | 11,024 | - | 1,140,000 | - | - | 1,300,000 | - |
| NCAA | | | | | | | | | | | | | | | | |
| JN1101 | NCAA - Administration | 4,000 | - | - | - | - | - | - | 3,724 | 276 | - | - | - | - | 4,000 | 0 |
| JN2501 | NCAA - Mens Basketball | 5,370 | - | - | - | - | - | - | 5,000 | 370 | - | - | - | - | 5,370 | - |
| JN4201 | NCAA - M Cross Country | 2,685 | - | - | - | - | - | - | 2,500 | 185 | - | - | - | - | 2,685 | - |
| JN4301 | NCAA - W Cross Country | 2,685 | - | - | - | - | - | - | 2,500 | 185 | - | - | - | - | 2,685 | - |
| JN4401 | NCAA - M Indoor Track | 2,685 | - | - | - | - | - | - | 2,500 | 185 | - | - | - | - | 2,685 | - |
| JN4501 | NCAA - W Indoor Track | 2,685 | - | - | - | - | - | - | 2,500 | 185 | - | - | - | - | 2,685 | - |
| JN4601 | NCAA - M Outdoor Track | 3,759 | - | - | - | - | - | - | 3,500 | 259 | - | - | - | - | 3,759 | - |
| JN4701 | NCAA - W Outdoor Track | 3,759 | - | - | - | - | - | - | 3,500 | 259 | - | - | - | - | 3,759 | - |
| TOTAL NCAA | | 27,628 | - | - | - | - | - | - | 25,724 | 1,904 | - | - | - | - | 27,628 | 0 |
| RECRUITING | | | | | | | | | | | | | | | | |
| JR2101 | Recruiting - Football | - | - | - | - | - | - | - | - | 906 | 12,240 | - | - | - | 13,146 | (13,146) |
| JR2201 | Recruiting - Volleyball | - | - | - | - | - | - | - | - | 377 | 5,100 | - | - | - | 5,477 | (5,477) |
| JR2301 | Recruiting - Womens Soccer | - | - | - | - | - | - | - | - | 377 | 5,100 | - | - | - | 5,477 | (5,477) |
| JR2501 | Recruiting - Mens Basketball | - | - | - | - | - | - | - | - | 377 | 5,100 | - | - | - | 5,477 | (5,477) |
| JR2601 | Recruiting - W Basketball | - | - | - | - | - | - | - | - | 377 | 5,100 | - | - | - | 5,477 | (5,477) |
| JR2901 | Recruiting - Baseball | - | - | - | - | - | - | - | - | 377 | 5,100 | - | - | - | 5,477 | (5,477) |
| JR3001 | Recruiting - Softball | - | - | - | - | - | - | - | - | 377 | 5,100 | - | - | - | 5,477 | (5,477) |
| JR3101 | Recruiting - M Soccer | - | - | - | - | - | - | - | - | 377 | 5,100 | - | - | - | 5,477 | (5,477) |
| JR4201 | Recruiting - M Cross Country | - | - | - | - | - | - | - | - | 126 | 1,700 | - | - | - | 1,826 | (1,826) |
| JR4301 | Recruiting - W Cross Country | - | - | - | - | - | - | - | - | 126 | 1,700 | - | - | - | 1,826 | (1,826) |
| JR4401 | Recruiting - M Indoor Track | - | - | - | - | - | - | - | - | 126 | 1,700 | - | - | - | 1,826 | (1,826) |
| JR4501 | Recruiting - W Indoor Track | - | - | - | - | - | - | - | - | 126 | 1,700 | - | - | - | 1,826 | (1,826) |
| JR4601 | Recruiting - M Outdoor Track | - | - | - | - | - | - | - | - | 126 | 1,700 | - | - | - | 1,826 | (1,826) |
| JR4701 | Recruiting - W Outdoor Track | - | - | - | - | - | - | - | - | 126 | 1,700 | - | - | - | 1,826 | (1,826) |
| TOTAL RECRUITING | | - | - | - | - | - | - | - | - | 4,302 | 58,140 | - | - | - | 62,442 | (62,442) |
| SPECIAL PROJECTS | | | | | | | | | | | | | | | | |
| J52101 | Special Projects - Football | 75,000 | - | - | - | - | - | - | 69,832 | 5,168 | - | - | - | - | 75,000 | 0 |
| TOTAL SPECIAL PROJECTS | | 75,000 | - | - | - | - | - | - | 69,832 | 5,168 | - | - | - | - | 75,000 | 0 |
| TOTAL ATHLETICS (NON-IFC) FUNDS | | 1,433,628 | 1,703,467 | 87,408 | - | - | 1,167,050 | 2,957,924 | 244,532 | 241,290 | 58,140 | 1,140,000 | (3,176,817) | - | 1,465,069 | (31,441) |

Western Oregon University
FY23 Incidental Fee Budgets

| INDEX | DEPT NAME | Total Revenue | Unclass Salary (+) Acct 10103 | Other Unclassified Pay (+) Acct 10200 | Classified Salary (+) Acct 10301 | Classified Pay (+) Acct 10400 | Student Pay (+) Acct 10501 | Total OPE (+) Acct 109XX | Total Personnel | Services and Supplies (+) Acct 20000 | General Admin Overhead (+) Acct 28204 | Travel (+) Acct 39000 | Depreciation (+) Acct 80500 | Transfer In (-) Acct 91000 | Transfer Out (+) Acct 92000 | Total Expense | NET (Ignoring depr.) |
|---|--|------------------|-------------------------------------|---|--|-------------------------------------|----------------------------------|--------------------------------|-----------------|--|---|-----------------------------|-----------------------------------|----------------------------------|-----------------------------------|----------------|-------------------------|
| ADMINISTRATIVE | | | | | | | | | | | | | | | | | |
| GEN897 | IFC Computer Reserve | - | - | - | - | - | - | - | - | - | - | - | - | (15,000) | 15,000 | - | - |
| GEN948 | Extraordinary Travel | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| GEN949 | Child Care Reserve | - | - | - | - | - | - | - | - | - | - | - | - | (49,425) | 49,425 | - | - |
| GEN950 | SS Incidental Fees | 175,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 175,000 |
| GEN951 | Acad Yr Incidental Fees | 3,812,165 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (483,974) |
| TOTAL ADMINISTRATIVE | | 3,987,165 | - | - | - | - | - | - | - | - | - | - | - | (64,425) | 4,360,564 | 4,296,139 | (308,974) |
| ASSOCIATED STUDENTS OF WOU | | | | | | | | | | | | | | | | | |
| TOTAL ASSOCIATED STUDENTS OF WOU | | - | - | - | 32,095 | - | 70,279 | 30,906 | 133,280 | 112,079 | 18,157 | - | 1,151 | (263,516) | - | 1,151 | 0 |
| CAMPUS RECREATION | | | | | | | | | | | | | | | | | |
| DOS967 | Health & Wellness Center | 76,500 | 224,952 | - | - | - | 208,023 | 155,492 | 588,467 | 196,764 | 58,644 | 7,250 | 366,682 | (822,471) | 47,845 | 443,181 | 1 |
| DOS982 | Health and Wellness Programs | 13,500 | - | - | - | - | 43,097 | 1,509 | 44,606 | 8,995 | 3,967 | - | - | (44,068) | - | 13,500 | - |
| DOS983 | Aquatic Center Operation | - | - | - | - | - | 39,788 | 1,393 | 41,181 | 52,654 | 6,944 | - | - | (100,779) | - | - | - |
| DOS984 | Aquatic Center Programs | 52,500 | - | - | - | - | 40,725 | 1,426 | 42,151 | 6,731 | 3,618 | - | - | - | - | 52,500 | - |
| DOS985 | Intramurals | 3,500 | - | - | - | - | 40,088 | 1,404 | 41,492 | 5,962 | 3,512 | - | - | (47,466) | - | 3,500 | - |
| DOS986 | Turf and Grass Fields | 4,000 | - | - | - | - | 3,137 | 110 | 3,247 | 21,390 | 1,824 | - | - | (22,461) | - | 4,000 | - |
| DOS800 | Men's Lacrosse | - | - | - | - | - | - | - | - | 13,659 | 1,864 | 11,520 | - | (27,043) | - | - | - |
| DOS801 | Men's Soccer | - | - | - | - | - | - | - | - | 1,837 | 203 | 900 | - | (2,940) | - | - | - |
| DOS802 | Men's Rugby | - | - | - | - | - | - | - | - | 5,131 | 803 | 5,720 | - | (11,654) | - | - | - |
| DOS803 | Women's Rugby | - | - | - | - | - | - | - | - | 3,140 | 588 | 4,800 | - | (8,528) | - | - | - |
| DOS804 | SORC Rock Climbing | - | - | - | - | - | - | - | - | 200 | 74 | 800 | - | (1,074) | - | - | - |
| DOS806 | Dance Team | - | - | - | - | - | - | - | - | 5,561 | 412 | 900 | - | (5,973) | - | - | - |
| DOS812 | Women's Soccer | - | - | - | - | - | - | - | - | 1,837 | 203 | 900 | - | (2,940) | - | - | - |
| DOS814 | Men's Basketball | - | - | - | - | - | - | - | - | 500 | 37 | - | - | (537) | - | - | - |
| TOTAL CAMPUS RECREATION | | 150,000 | 224,952 | - | - | - | 374,858 | 161,334 | 761,144 | 324,361 | 82,693 | 31,890 | 366,682 | (1,097,934) | 47,845 | 516,681 | 1 |
| CREATIVE ARTS | | | | | | | | | | | | | | | | | |
| CAD931 | Broadway/Opera | - | - | 564 | - | - | - | 201 | 765 | 711 | 110 | - | - | (1,586) | - | 0 | (0) |
| CAD932 | Choral Organizations | 800 | - | 420 | - | - | 1,894 | 217 | 2,531 | 3,878 | 1,000 | 7,100 | - | (13,709) | - | 800 | 0 |
| CAD933 | Instrumental Jazz | 1,050 | - | 420 | - | - | 891 | 182 | 1,493 | 10,203 | 1,296 | 5,816 | - | (17,758) | - | 1,050 | 0 |
| CAD934 | Vocal Jazz | 190 | - | 410 | - | - | 590 | 167 | 1,167 | 4,823 | 1,013 | 7,687 | - | (14,500) | - | 190 | (0) |
| CAD935 | Guest Artists | 790 | - | 6,096 | - | - | 711 | 2,198 | 9,005 | 6,631 | 1,158 | - | - | (16,004) | - | 790 | (0) |
| CAD936 | Western OR Symphony & Wind Ensemble | 278 | - | 2,753 | - | - | 1,532 | 1,035 | 5,320 | 9,423 | 1,536 | 6,000 | - | (22,000) | - | 279 | (1) |
| CAD937 | WOU Dance Theatre | 8,000 | - | - | - | - | 3,385 | 119 | 3,504 | 27,384 | 2,917 | 8,520 | 1,166 | (34,325) | - | 9,166 | - |
| CAD938 | Theatre | 12,000 | - | - | - | - | 37,112 | 1,299 | 38,411 | 52,370 | 6,960 | 3,266 | - | (89,007) | - | 12,000 | - |
| CAD939 | Summer Theatre | - | - | - | - | - | - | - | - | 31,440 | 2,327 | - | - | (33,767) | - | 0 | (0) |
| CAD941 | Instrumental Chamber Ensembles | - | - | - | - | - | - | - | - | 6,000 | 827 | 5,173 | - | (12,000) | - | - | - |
| CAD942 | IFC Art Gallery | 735 | - | - | - | - | 2,800 | 98 | 2,898 | 10,919 | 1,123 | 1,350 | - | (15,555) | - | 735 | - |
| CAD945 | IFC Smith Fine Arts - Labor | 77,961 | 40,977 | - | - | - | 31,612 | - | 72,589 | 5,372 | - | - | - | - | - | 77,961 | (0) |
| TOTAL CREATIVE ARTS | | 101,804 | 40,977 | 10,663 | - | - | 48,915 | 37,129 | 137,684 | 163,782 | 25,639 | 44,912 | 1,166 | (270,211) | - | 102,972 | (2) |
| STUDENT ENGAGEMENT | | | | | | | | | | | | | | | | | |
| SEO901 | Student Engagement Operations | 171,528 | 299,928 | - | 104,070 | 5,877 | 170,157 | 313,614 | 893,646 | 269,525 | 86,667 | 8,000 | 482,609 | (1,166,837) | 80,527 | 654,137 | (0) |
| SEO902 | Ledership, Inclusion, & Activities (LIA) | 5,000 | - | - | - | - | - | - | 50,787 | 4,294 | 7,240 | - | - | (57,321) | - | 5,000 | - |
| SEO903 | Student Activities Board | 4,546 | - | - | - | - | 14,000 | 490 | 14,490 | 39,666 | 4,260 | 3,400 | - | (57,269) | - | 4,547 | (1) |
| TOTAL STUDENT ENGAGEMENT | | 181,074 | 299,928 | - | 104,070 | 5,877 | 184,157 | 314,104 | 908,136 | 359,978 | 95,221 | 18,640 | 482,609 | (1,281,427) | 80,527 | 663,684 | (1) |
| STUDENT MEDIA | | | | | | | | | | | | | | | | | |
| SEO904 | Student Media | - | - | - | - | - | - | - | - | 4,050 | 384 | 1,131 | - | (5,562) | - | 3 | (3) |
| SEO905 | Northwest Passage | - | - | - | - | - | 4,800 | 168 | 4,968 | 3,412 | 621 | - | - | (9,000) | - | 1 | (1) |
| SEO906 | Western Journal | 7,500 | - | - | - | - | 60,000 | 2,100 | 62,100 | 10,060 | 5,340 | - | - | (70,000) | - | 7,500 | - |
| SEO907 | KWOU Student Radio Station | 150 | - | - | - | - | 4,841 | 170 | 5,011 | 2,112 | 528 | - | - | (7,500) | - | 151 | (1) |
| TOTAL STUDENT MEDIA | | 7,650 | - | - | - | - | 69,641 | 2,438 | 72,079 | 19,634 | 6,873 | 1,131 | - | (92,062) | - | 7,655 | (5) |

Western Oregon University
FY23 Incidental Fee Budgets

| INDEX | DEPT NAME | Total Revenue | Unclass Salary (+) Acct 10103 | Other Unclassified Pay (+) Acct 10200 | Classified Salary (+) Acct 10301 | Classified Pay (+) Acct 10400 | Student Pay (+) Acct 10501 | Total OPE (+) Acct 109XX | Total Personnel | Services and Supplies (+) Acct 20000 | General Admin Overhead (+) Acct 28204 | Travel (+) Acct 39000 | Depreciation (+) Acct 80500 | Transfer In (-) Acct 91000 | Transfer Out (+) Acct 92000 | Total Expense | NET (Ignoring depr.) |
|------------------------------|----------------------------|------------------|----------------------------------|--|-------------------------------------|----------------------------------|-------------------------------|-----------------------------|------------------|---|--|--------------------------|--------------------------------|-------------------------------|--------------------------------|------------------|----------------------|
| STUDENT AFFAIRS | | | | | | | | | | | | | | | | | |
| DOS923 | Interpreters (Access) | - | - | 11,680 | - | - | - | 4,164 | 15,844 | - | 1,173 | - | - | (17,016) | - | 1 | (1) |
| DOS975 | SPEAK (Abby's House) | - | - | - | - | - | 5,940 | 208 | 6,148 | - | 455 | - | - | (6,600) | - | 3 | (3) |
| DOS813 | Food Pantry | - | - | - | - | - | 20,420 | 715 | 21,135 | - | 1,564 | - | - | (22,699) | - | - | - |
| DOS979 | WOLF Ride | 3,000 | - | - | - | - | 36,000 | 1,260 | 37,260 | 6,261 | 3,221 | - | 8,499 | (43,742) | - | 11,499 | - |
| TOTAL STUDENT AFFAIRS | | 3,000 | - | 11,680 | - | - | 62,360 | 6,347 | 80,387 | 6,261 | 6,413 | - | 8,499 | (90,057) | - | 11,503 | (4) |
| ATHLETICS | | | | | | | | | | | | | | | | | |
| JA1101 | IFC - Administration | - | - | - | - | - | - | - | - | 6,700 | 496 | - | - | (7,196) | - | - | - |
| JA1501 | IFC - Athletic Training | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| JA1601 | IFC - Athletic Performance | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ji2101 | IFC - Football | - | - | - | - | - | - | - | - | 108,000 | 20,202 | 165,000 | - | (293,202) | - | - | - |
| Ji2201 | IFC - Volleyball | - | - | - | - | - | - | - | - | 24,000 | 5,846 | 55,000 | - | (84,846) | - | - | - |
| Ji2301 | IFC-Womens Soccer | - | - | - | - | - | - | - | - | 26,500 | 6,031 | 55,000 | - | (87,531) | - | - | - |
| Ji2501 | IFC - Mens Basketball | - | - | - | - | - | - | - | - | 27,000 | 6,068 | 55,000 | - | (88,068) | - | - | - |
| Ji2601 | IFC - W Basketball | - | - | - | - | - | - | - | - | 27,000 | 6,068 | 55,000 | - | (88,068) | - | - | - |
| Ji2901 | IFC - Baseball | - | - | - | - | - | - | - | - | 26,000 | 8,214 | 85,000 | - | (119,214) | - | - | - |
| Ji3001 | IFC - Softball | - | - | - | - | - | - | - | - | 26,000 | 8,214 | 85,000 | - | (119,214) | - | - | - |
| Ji3101 | IFC - Mens Soccer | - | - | - | - | - | - | - | - | 26,500 | 6,031 | 55,000 | - | (87,531) | - | - | - |
| Ji4101 | IFC - Cheerleading | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ji4201 | IFC- M Cross Country | - | - | - | - | - | - | - | - | 17,750 | 5,569 | 57,500 | - | (80,819) | 1 | (1) | |
| Ji4301 | IFC- W Cross Country | - | - | - | - | - | - | - | - | 17,750 | 5,569 | 57,500 | - | (80,819) | 1 | (1) | |
| TOTAL ATHLETICS | | - | - | - | - | - | - | - | - | 333,200 | 78,308 | 725,000 | - | (1,136,507) | - | 1 | (1) |
| TOTAL IFC | | 4,430,693 | 565,857 | 22,343 | 136,165 | 5,877 | 810,210 | 552,258 | 2,092,710 | 1,319,295 | 313,304 | 821,573 | 860,107 | (4,296,139) | 4,488,936 | 5,599,787 | (308,987) |

Finance & Administration Committee (FAC), May 25, 2022

Quasi Endowment Transfer

WOU has received an additional HEERF SIP (Strengthening Institutional Programs) of \$543,177. With that included, as of the April 30, 2022 management report projected ending fund balance is projected to be \$12.661M, which is 16.90% of revenues. The Board guidance is for ending fund balance to be between 5-15% of revenues, with a target of 10-12%. As such, it is proposed that \$850K (\$550K of HEERF SIP and \$300K from fund balance) is transferred from Education & General fund to be invested in the quasi endowment. Transferring \$850K to the quasi-endowment would result in a new projected ending fund balance of \$11.811M, or 15.77% (as shown on the Management Report).

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee approve the transfer of \$850,000 of the projected Education & General fund balance to be invested in the quasi endowment.



Western Oregon
UNIVERSITY

Supplemental Tuition and Fee Book

Tuition Structure and Assessment

Tuition rates for students admitted to academic programs are established via student classification (undergraduate, graduate, and doctoral), residency, and credit hours taken. Tuition revenue supports all facets of the University operations including the instructional and administrative costs of WOU and varies based on factors including class sizes, faculty salaries, specialized programs and equipment, as well as facilities required to teach courses. Undergraduate nonresident students pay a larger share of instructional costs than resident students when the market allows and, on average, cover the full cost of instruction. Nonresident rates should be competitive with those charged at peer institutions and be sensitive to the institutional nonresident enrollment trends and objectives.

There are three basic tuition and fee structures at WOU: the regular academic year, summer session, and continuing education programs.

Academic Year:

Charges assessed to students during the academic year are comprised of Tuition, Mandatory Enrollment Fees, One-time Fees, and Other Student Fees. The revenue generated by each component is dedicated to a specific purpose, independent of the other components. Enrollments during the academic year are usually referred to as “in-load” enrollments.

Summer Session:

As with the academic year, tuition supports the direct instruction and administrative costs of summer session programs.

Student Residency

A resident student is one who fulfills Oregon residency requirements. Oregon residency is generally based on the following criteria: a person with a bona fide fixed and permanent physical presence established and maintained in Oregon of not less than 12 consecutive months immediately prior to the term for which residence status is requested. State funded graduate students who become Graduate Teaching or Research Assistants are automatically converted to resident status for fee purposes.

A nonresident student is one who does not meet Oregon residency requirements.

Fees

Fees fall into three distinct categories: Mandatory Enrollment Fees, One-time Fees, and Other Student Fees. Fees are established via the campus of the course the student is enrolled (Monmouth, Salem, online, etc.)

1. Mandatory Enrollment Fees

Mandatory enrollment fees include the Building, Health Service, Incidental, Recreation Center and Student Health Building Fees. Mandatory Enrollment Fees are published in the Tuition & Fee Book and approved by the Board of Trustees. Tuition & Fee Advisory Committee reviews any requests for revising an existing fee as part of their process. Students enrolled part-time are subject to these fees at a rate appropriate to the specific number of credit hours taken each term. Mandatory enrollment fees are assessed during the summer session at rates comparable to those assessed in the academic year.

Building Fee:

This fee is assessed up to \$45 per student per term and is allocated to pay debt service associated with past construction and renovation projects on the WOU campus. Any additional funds collected are put into a reserve or used for small construction projects. The building fee is a mandatory fee assessed to all students taking 1 or more credit hours on the Monmouth campus and varies depending on the number of credits a student is enrolled in.

Incidental Fee:

Incidental fee recommendations are made by the student incidental fee committee on campus. Funds generated by incidental fees are used to fund services such as Abby's House, Food Pantry, Access, ASWOU, Athletics, Campus Recreation, Childcare, Creative Arts, Student Engagement, Student Activities Board, Student Media, and WOLF Ride.

The president reviews the student committee recommendation for establishing incidental fees for the subsequent year. Once approved, WOU President submits recommendation to the WOU Board of Trustees. Generally, there are fewer incidental fee supported activities during the summer term, resulting in lower rates than those assessed during the academic year.

Health Services Fee:

This fee is used to support the Student Health & Counseling Center.

Recreation Center and Student Health Building Fees:

The Recreation Center and Student Health Building Fee is used to fund the construction and debt service of these student centers as the mandatory Building Fee assessed per term is not adequate to fund or operate projects of this scale.

2. One-time Fees

The Matriculation fee is an example of one-time fee charges to new or transfer students. These fees are one-time assessments and were developed to reduce the large number of enrollment-related fees for student orientation. The fees are also used to support academic programming for freshman interest groups and learning.

3. Other Student Fees

Fees for Instruction Related Services:

Laboratory and Course Fees must be published in the institution's catalogue and/or time schedule of classes. Laboratory and Course Fees are limited to materials and supplies to be consumed, retained, or used by the student. Items including, but not limited to, chemicals, solutions, gloves, artists' media, art supplies, glassware, expendable lab equipment, course specific software license fee, software retained by the student and other one-time use items; breakage of lab supplies; special class activities (transportation, lodging, admission costs, meals, private music lessons, equipment rental, contracted services); instructional equipment (maintenance and services); travel for supervision of practica and internships and for mentor teacher stipends in the College of Education; other materials, supplies or services necessary to provide a special supplemental educational experience of direct benefit to the student.

Academic units begin the process for requesting a new fee or revising an existing fee by preparing the course fee request form and submitting it to the Provost for review and approval. The fee requests must include information regarding the academic unit initiating the fee, subject courses, justification of need and intended use, and amount of fee.

Online courses are subject to an additional fee of \$53 per credit.

Fees and Fines for Non-Instruction Related Services and Materials:

The Board requires that the level of charges be sufficient to ensure recovery of the cost of providing the services and materials as well as to recover the indirect costs associated with these activities. These include charges for auxiliary services, e.g., housing, food services, student centers, parking, and bookstores; charges for facilities use; etc. Institutions also set the level of fines for violation of campus regulations, such as late fines for library books, parking fines, etc.

Application Fee

The President or designee determines application fees. The University may assess greater application fees for admission to selected programs. The relevant application fee must be received before the application will be evaluated. Application Fees are not refundable.

Application Fee Deferral Program

Institutional executives may, upon request, defer the Application Fee for first-time freshmen or transfer students who, at the time of application, are either eligible for or participate in any of the following:

- 1) Free or reduced school lunch program;
- 2) TRIO-type college preparatory programs (e.g., Upward Bound, Talent Search, EOC, HEP);
- 3) State of Oregon or U.S. public assistance; and/or
- 4) College Board fee waiver
- 5) Foster Youth Tuition and Fee Waiver

Application fees deferred under this provision become payable upon the student's enrollment and receipt of financial aid funds. If a student does not complete the application process or does not enroll, the Application Fee is canceled.

Post baccalaureate, Non-graduate Student Classification

A holder of an accredited baccalaureate degree who has not been admitted to a graduate degree program and who submits an official application for admission to pursue a second baccalaureate degree or enroll in course work not to be used for graduate credit is called a post baccalaureate, non-graduate student and is assessed tuition at undergraduate rates.

Baccalaureate degree holders who are admitted to postbaccalaureate, non-graduate status at undergraduate tuition rates are precluded from claiming graduate credits for graduate courses taken while in this status. However, individual institutions may allow the reservation of not more than six of their graduate credits per term to apply in their institution's graduate programs. Graduate credits reserved in combination as an undergraduate and post baccalaureate, non-graduate cannot exceed 15 credits. Baccalaureate degree holders who are not admitted to postbaccalaureate, non-graduate status will be assessed graduate tuition rates.

Students who are admitted to an advanced degree program may convert to post baccalaureate, non-graduate student status only if the graduate degree has been awarded, if a student has been dropped from the degree program by the institution, or

upon a request approved by the dean of the Graduate School for voluntary relinquishment of graduate status.

Students in the education programs who are admitted to the 45-hour standard norm certificate program are not eligible for the post baccalaureate, non-graduate student status. Graduate tuition rates are applicable whether students in the program seek graduate credit.

Reduced Tuition Policies

WOU's commitment to 40-40-20 is achieved through an array of innovative reduced tuition programs and policies. These programs and policies promote the goals of providing accessibility to higher education by assuring college is affordable and relevant to the realities of today's student population.

Approved Programmatic Student Financial Aid Programs

Student financial aid programs are funded through institutional resources. The policies governing each program specify the extent to which the enrollment fees are to be reduced. The combined total aid for a student may not exceed the total enrollment fees for that student.

Western Oregon University's student financial aid offerings are comprised of programs like others offered across the country (often referred to as "fee waivers", "tuition discounts" or "tuition remissions") enhanced by innovative initiatives specific to the state of Oregon. The objective of programmatic student aid programs is to provide financial incentives for certain student groups to enroll. As an enrollment management tool, programmatic student aid allows an institution to target specific campus enrollment goals including recruitment of needy or meritorious students, international students, athletes, and other student populations. The following are summaries of WOU student financial assistance programs:

Diversity Programs

WOU Educational Diversity Initiative

Criteria: This program is open to all students, resident or nonresident, undergraduate or graduate. Under the guidelines approved, each campus may have a program of its own design and may describe the program in the manner it wishes. Similarly, the program may consider different factors in making awards and may offer one or more tuition and fee remission programs if it maintains its commitment to diversity. Under these guidelines, campuses may consider different factors in support of their educational mission.

Awards: Rather than a prescribed allocation of funds for educational diversity fee remissions, each institution has the discretion to determine the remittance amount and allocation schedule. Campuses may make partial or full waivers based on need or to expand the number of students who receive at least some funding support. Awards are not transferable. Students may not take a tuition

remission with them if they move to another public university but will be evaluated based on the receiving school's educational diversity needs.

Contract and Grant

Contract and Grant: Academic Year

Criteria: This provision is for students who participate in specific courses or programs during the academic year funded by grant or contract with an outside agency or firm.

Awards: Awards are generally for remission of Tuition only, depending upon agreement with the granting agency.

Contract and Grant: Summer Session

Criteria: This provision is for students who participate in specific courses or programs during the summer session funded by grant or contract with an outside agency or firm.

Awards: Awards are generally for remission of Tuition only, depending upon agreement with the granting agency.

WOU Supplemental Tuition Grant Program

Criteria: The WOU Supplemental Tuition Grant is a need-based tuition grant program available to qualified Oregon resident students.

Awards: These supplemental tuition grants may vary at institutional discretion but may not exceed the total Tuition assessed for the regular academic year.

VOYAGER Fee Remission

The Voyager Tuition Assistance Program (Voyager) was implemented in the Fall of 2005 in response to a direct gubernatorial request and is intended for National Guard and Reservists who have been in an area of hostility since September 2001 (9/11).

Criteria: Voyager is a tuition benefit that is available to Oregon veterans who served as members of the National Guard or Reserves in an active-duty capacity in a combat zone on or after September 11, 2001.

Under this program, eligible student veterans will be awarded a fee remission for no more than the difference between campus tuition and mandatory fees and expected military tuition benefits. This program is meant to work in conjunction with other educational aid programs; thus, you are still responsible for obtaining federal military tuition benefits. If you are not eligible for federal tuition benefits, you must demonstrate proof of ineligibility.

Awards: Voyager is a "last dollar award," meaning it works to ensure that you do not pay tuition costs if your other federal military education benefits fall short. The typical maximum length of the award is four years for undergraduate programs (a

fifth year may be approved under certain programs). This benefit is only available to those seeking their initial bachelor's degree, and it carries a maximum credit limit of 15 course credits beyond the minimum needed for degree completion.

The Voyager Tuition Assistance Program does not cover E-Campus or Distance courses. This benefit is not transferable to a veteran's spouse or dependents.

Veteran's Dependent Tuition Waiver

Criteria: The Veteran's Dependent tuition waiver is for qualified students accepted into a baccalaureate or master's degree program at a public university. A qualified student is a child (includes adopted child or stepchild), spouse, or an un-remarried surviving spouse of a service member or a child of a Purple Heart recipient.

The service member is one who:

- 1) Died on active duty;
- 2) Has a 100% total and permanent service-connected disability rating as certified by the United States Department of Veterans Affairs; or
- 3) Died as a result of a military service-connected disability.

The Purple Heart recipient is a person, alive or deceased, who:

Was relieved or discharged from service in the Armed Forces of the United States with either an honorable discharge or a general discharge under honorable conditions; and

Was awarded the Purple Heart in 2001 or thereafter for wounds received in combat.

An eligible child must be 23 years of age or younger at the time the child applies for the waiver. A child who is older than 23 years of age is eligible for a waiver for a master's degree program if the child:

- 1) Applied for and received a waiver for a baccalaureate degree when the child was 23 years of age or younger; and
- 2) Applied for a master's program waiver within 12 months of receiving a baccalaureate degree.

The qualifying new, transfer, or community college co-enrolled student must meet Oregon residency requirements, which generally describes an Oregon resident as a person with a bona fide fixed and permanent physical presence established and maintained in Oregon of not less than 12 consecutive months immediately prior to the term of entry.

Awards: The award may be granted for credit hours for courses that are offered at an eligible post-secondary institution. The award does not cover other mandatory

enrollment and course specific fees. The maximum waiver granted under this remission program shall be:

- 1) The total number of attempted credit hours equal to four years of full-time attendance for a baccalaureate degree; and
- 2) The total number of attempted credit hours equal to two years of full-time attendance for a master's degree.

Notwithstanding sections 1 and 2 of this paragraph, a waiver may not exceed the total number of credit hours the qualified student needs to graduate with a baccalaureate or a master's degree. Transferred credit hours accepted for a degree program may or may not count toward the total credit hours needed for degree completion. The amount of tuition waived may be reduced by the amount of any federal aid scholarships or grants, awards from the Oregon Opportunity Grant program established under ORS 348.205, or any other aid from the eligible post-secondary institution, received by the qualified student. The amount of tuition waived may not be reduced by the amount of any Survivors' and Dependents' Educational Assistance under 38 U.S.C. Chapter 35 paid to a qualified student.

Awards to children of Purple Heart recipients apply only to students admitted as new but not continuing for Fall 2013 or thereafter.

Statutory Authority: ORS 351.656 Waiver of tuition for family members of deceased veterans; limits on waiver; conditions

Nonresident Veteran Fee Remission

As required by Law, every public university shall participate to the fullest extent allowed in the federal educational assistance programs under the Supplemental Appropriations Act of 2008 (e.g., Post 9/11 G.I. Bill and its component Yellow Ribbon Program), to reduce the overall tuition rate for students eligible under this policy.

Criteria: The Nonresident Veteran Fee Remission is a tuition and fee reduction for qualified students who are attending classes as an admitted undergraduate or graduate at a public university, and who meet one of the following sets of criteria:

- 1) Is not an Oregon resident and:
 - a. Served in the Armed Forces of the United States;
 - b. Was relieved or discharged from that service with either an honorable discharge or a general discharge under honorable conditions as shown on an original or certified copy of the student's DD-214; and
 - c. Provides proof that the student has established a physical presence in Oregon within 12 months of being enrolled at one of the public universities.

OR

- 2) Was a resident of Oregon who left the state within the previous five years to serve, and who subsequently served, in the Armed Forces of the United States or in an international position with the state, federal government or a humanitarian aid organization.

OR

- 3) Was a resident of Oregon who left the state more than five years ago to serve, and who subsequently served, in the Armed Forces of the United States or in an international position with the state, federal government or a humanitarian aid organization and never established residence in another state.

Award: Qualified **undergraduate** students who meet criteria 1 and are admitted for enrollment for an academic term prior to Fall 2013 are charged tuition and fees no greater than the resident rate, plus 50 percent of the difference between the resident tuition and fee total and the nonresident tuition and fee total with the following listed qualifications; students admitted as new but not continuing undergraduate students for the Fall 2013 term or later are charged tuition and fees no greater than the resident rate with the following listed qualifications:

Qualified **graduate** students who meet criteria 1 and are admitted for enrollment for an academic term prior to Fall 2014 are charged tuition and fees no greater than non-resident tuition and fee total with the listed qualifications; students admitted as new but not continuing graduate students for the Fall 2014 term or later are charged tuition and fees no greater than the resident rate with the following listed qualifications:

Qualified **undergraduate or graduate** students who meet criteria 2 or 3 and are admitted as new but not continuing students for the Fall 2015 term or later are charged tuition and fees no greater than the resident rate with the following listed qualifications:

A student who served in the Armed Forces of the United States or in an international position with the state, federal government, or a humanitarian aid organization *and* who receives federal tuition benefits in excess of the tuition and fees charged under this policy shall pay tuition and fees equal to the federal tuition benefits received.

Distance education and self-support courses as identified by each public university are excluded from this discount.

If a nonresident student is otherwise eligible for tuition benefits under this discount and receiving federal vocational rehabilitation education benefits, that student shall pay full nonresident tuition and fees charged by the enrolling public university.

Statutory Authority: ORS 352.375

Foster Youth Tuition Waiver

The Foster Youth Tuition and Fee Waiver originated with the passage of House Bill 3471 in the 2011 Regular Session of the Oregon Legislative Assembly and is intended

to “increase access to higher education for current and former foster children by providing a Tuition and Fee Waiver” to minimize the amount of tuition absorbed by the student. It was further amended by HB 2095 in the 2013 Regular Session to align the definition of “former foster youth” with the federal standard.

Criteria: The Foster Youth Tuition and Fee Waiver is open to qualified current and former foster children enrolled as undergraduate students in an institution of higher education in Oregon for the purposes of pursuing an initial undergraduate degree (as evidenced by admission into an undergraduate degree program). This program waives tuition and fees for current and former foster youth who enroll prior to reaching 25 years of age until the student receives “the equivalent of four years of undergraduate education.”

To qualify for the program, the student must:

- 1) Have spent at least 180 days in substitute care after age 14, was not dismissed from care prior to reaching 16 years of age and either left foster care (had wardship terminated) or completed high school/GED within the previous 3 years; and
- 2) Be admitted to an undergraduate degree program and enroll prior to reaching 25 years of age; and
- 3) Submit a completed FAFSA (Free Application for Federal Student Aid) for each academic year they are eligible for the program; and
- 4) Four years after the first academic year at an institution of higher education, have completed a minimum of 30 volunteer service hours in the previous academic year performing community service activities such as mentoring foster youth or assisting in the provision of peer support service activities, according to policies developed by the institution of higher education at which the current or former foster child is enrolled.

Awards:

A qualified student for The Foster Youth Tuition and Fee Waiver is entitled to waiver of tuition and fees as noted below:

Tuition for academic credit courses (at base or differential rates depending upon program to which student is admitted) but not for noncredit courses.

Mandatory enrollment fees: building, incidental, health service, recreation center, or other mandatory fees that may be added from time to time.

One-time fees: matriculation.

Fees required for instruction related services such as lab or course fees that are assessed upon registration for a particular course.

The waiver excludes all fees and fines for non-instruction related services and materials such as residence hall room and board, dining services, parking fees and fines, library fines, etc. In addition, textbooks and other course materials not assessed as part of a course fee are also excluded. Fees considered as “pass

through” fees, paid to an outside provider, are exempt from the Tuition and Fee Waiver.

Eligible students may receive the Foster Youth Tuition and Fee Waiver for up to 12 terms of full-time study or the equivalent. Attendance at less than full-time will be prorated accordingly.

If a student meets all other criteria for eligibility but does not require the Foster Youth Tuition and Fee Waiver, the student shall remain eligible until the student receives the equivalent of 4 years of undergraduate education.

As noted previously, to be considered eligible for this program, the student must complete and submit a FAFSA for each academic year they are eligible for the program. Awards made under The Foster Youth Tuition and Fee Waiver shall be applied after the following:

- Any federal Pell or Supplemental Educational Opportunity Grants (SEOG)
- Oregon Opportunity Grant established under ORS 384.205
- Any other gift, grant or scholarship received from the institution of higher education which may be applied to the tuition and fees covered under this program.

For purposes of this program, non-tuition scholarships from sources outside of the University, which pass through either OSAC or the institution, are not included in the calculation of the tuition and fee waiver award amount.

Definition of Terms: For purposes of this waiver, the following terms are defined as follows:

A “former foster child” is defined as an individual who, for a total of six or more months while between 14 and 21 years of age, was: (a) A ward of the court pursuant to ORS 419B.100(1)(b) to (e) and in the legal custody of the Oregon Department of Human Services (or one of the nine federally recognized Tribes in Oregon) for out-of-home placement and not dismissed from care before reaching 16 years of age; or (b) An Indian child subject to the Indian Child Welfare Act (25 U.S.C. 1901 et seq.), under the jurisdiction of a tribal court for out-of-home placement and not dismissed from care before reaching 16 years of age.

The “equivalent of four years of undergraduate education” and “equivalent of four academic years” is defined as up to 12 terms of full-time study or the equivalent. Attendance at less than full-time will be prorated, accordingly.

Statutory Authority: ORS 351.293 Tuition waiver for foster child

Other Reduced Tuition Policies

Western Undergraduate Exchange

Tuition for students admitted under the Western Undergraduate Exchange (WUE) program is assessed at 150% of the prevailing resident undergraduate tuition rate. The WUE program allows first-time enrolling, nonresident undergraduate students from participating states to pay 150% of resident tuition when enrolled in selected programs at Oregon Public Universities. Students participating in this program must maintain enrollment in these designated programs to retain qualification. The time spent as a WUE student cannot apply toward residency status. Students previously or currently enrolled in Oregon Public Universities are not eligible for this program. The institutions are not obligated to notify prospective, admitted, or enrolled students who are eligible for this program. Institutions that implement this program must report WUE enrollment as directed and validate WUE students quarter to quarter. Consistent with the policy of nonresident students covering the full cost of instruction, institutions participating in the WUE should carefully consider whether high demand programs should be eligible for the reduced rates.

Tuition Equity

In keeping with Oregon's commitment to creating innovative programs that make college more affordable and more relevant to the realities of today's workforce and economy, the 2013 Oregon Legislature passed the Tuition Equity Act.

The Tuition Equity Act, as outlined in House Bill 2787 (2013), became law on April 2, 2013, and exempts the following students from paying nonresident tuition and fees for enrollment in Oregon's public universities:

- 1) Students who are not citizens or lawful permanent residents of the United States provided the student:
 - a. During each of the three years immediately prior to receiving a high school diploma or leaving school before receiving a high school diploma, attended an elementary or a secondary school in Oregon;
 - b. During each of the five years immediately prior to receiving a high school diploma or leaving school before receiving a high school diploma, attended an elementary or a secondary school in any state or territory of the United States, the District of Columbia, or the Commonwealth of Puerto Rico;
 - c. No more than three years before initially enrolling in a public university listed in ORS 352.002 (EOU, Oregon Tech, OSU, PSU, SOU, UO, and WOU), received a high school diploma from a high school in this state or received the equivalent of a high school diploma (such as a GED); and

d. Shows intention to become a citizen or a lawful permanent resident of the United States by submitting to the public university the student attends or plans to attend:

i. An official copy of the student's application to register with a federal immigration program or federal deportation deferral program or a statement of intent that the student will seek to obtain citizenship as permitted under federal law; and

ii. An affidavit stating that the student has applied for a federal individual taxpayer identification number or other official federal identification document.

2) Students who are financially dependent upon a person who is not a citizen or a lawful permanent resident of the United States if the student:

a. During each of the three years immediately prior to receiving a high school diploma or leaving school before receiving a high school diploma, attended an elementary or a secondary school in this state and resided in this state with the person upon whom the student is dependent;

b. During each of the five years immediately prior to receiving a high school diploma or leaving school before receiving a high school diploma, attended an elementary or a secondary school in any state or territory of the United States, the District of Columbia, or the Commonwealth of Puerto Rico and resided with the person upon whom the student is dependent;

c. No more than three years before initially enrolling in a public university listed in ORS 352.002 (EOU, Oregon Tech, OSU, PSU, SOU, UO, and WOU), received a high school diploma from a secondary school in this state or received the equivalent of a high school diploma; **and**

d. For a student who is not already a citizen or lawful permanent resident of the United States, shows intention to become a citizen or a lawful permanent resident of the United States by submitting to the public university the student attends or plans to attend:

i. An official copy of the student's application to register with a federal immigration program or federal deportation deferral program or a statement of intent that the student will seek to obtain citizenship as permitted under federal law; and

ii. An affidavit stating that the student has applied for a federal individual taxpayer identification number or other official federal identification document.

A student will continue to qualify for exemption from nonresident tuition and fees (e.g., be able to pay in-state tuition rates) under subsection (1) or (2) above for five years after initial enrollment.

A student who is a citizen or a lawful permanent resident of the United States and who has resided outside of Oregon for more than three years while serving in the Armed Forces of the United States, but who otherwise meets the requirements of subsection (1) or (2) above, shall qualify for exemption from nonresident tuition and fees for enrollment in a public university listed in ORS 352.002 without having to reestablish residency in Oregon.

SEIU Employee Benefit

The SEIU reduced tuition benefit provides a 20% discount on undergraduate or graduate tuition for up to 12 credits per term. The benefit is open to eligible SEIU Local 503 members.

Employee Tuition Benefit

The academic term rate for employees is 30% of resident undergraduate tuition assessed at the teaching institution, rounded to the nearest dollar. For campuses where an undergraduate differential tuition structure is in effect, the staff fee rate will be *charged at the "regular" (not differential) resident undergraduate tuition rate for both undergraduate and graduate student employees*. Charges for Building, Health Service, Recreation, Student Union, and Incidental Fees do not apply; nor are employees entitled to health services or incidental fee services through this program. No Application Fee will be required for employees and no breakage or other deposit is required when registering for classes. Other fees such as lab or course fees are assessed at the full rate and no discount is provided.

Staff fees are not applicable to certain courses. For a complete reference list of excluded programs, please go to <http://www.wou.edu/hr/benefits/stafftuitiondiscount/>. Excluded programs are determined at the discretion of the institution's president and the notice of exclusion must be filed with the institution's Registrars' office prior to the first day of registration for a term.

1. On approval of the president or designee of the teaching institution and with the concurrence of the employee's immediate supervisor, the staff fee is available to employees appointed at half-time (.5 FTE) or more (not including temporary classified employees or other student employees).
2. To qualify for this fee, the staff member must meet the criteria no later than the first day of classes of the term of enrollment. The maximum number of credits to which the staff fee may be applied is 12 credits per quarter or per semester. Some exceptions made for retired employees and employees on leave.

3. Employees enrolled for more than 12 credits in one term will pay for each additional credit at the campus designated per credit tuition rate applicable to resident undergraduate or graduate students, depending upon the employee's degree status.
4. For purposes of this rule, the term "employee" may include persons with full-time courtesy appointments who provide a benefit to the institution in the form of teaching, research, or counseling, under the direction of the institution and using the facilities of the institution.
5. Retired employees and employees on leave are eligible for staff fee privileges. Subject to the approval of the president or designee of the teaching institution, the maximum credit limitation may be waived for retired employees and for employees on leave. See exception under Senior Citizen Tuition.
6. Employees who use the staff fee for courses away from their home institution are subject to staff fee policies and procedures of the instructing institution. *There is no fee plateau at any campus for employees, family and dependents, or retired staff.*
7. Employees may be permitted to take *noncredit* courses at *one-third* of the fee assessed to other registrants. Teaching units are not required to extend staff fees for noncredit courses, self-sustaining workshops, or self-support credit courses.
8. Employees on furlough or lay-off status may be eligible for staff fees in accordance with provisions of a collective bargaining agreement.
9. No tuition shall be assessed to courses enrolled in by employees with a grading option of 'audit.' Attendance under such condition must be with the instructor's consent and on a space-available basis. Institutions are required to maintain a record of the courses audited. Courses approved for audit by the instructor confer no credit to the student, are not charged staff fee rates or regular tuition, and may be used in addition to staff fee privileges during a term. However, any applicable course, lab or material fees associated with auditing for-credit classes will be assessed by the institution and is the responsibility of the employee. This provision cannot be subdivided in conjunction with the Employee Family Member and Domestic Partner Transfer provisions.
10. The benefit may be used at any Oregon public university.

Reduced Tuition Benefit for Family Members and Domestic Partners of Employees

To improve the recruitment and retention of high-quality faculty and staff at Oregon's public universities, the staff fee policy is extended to qualified family members, eligible dependents, as well as domestic partners and their eligible dependents on a limited basis. The academic term rate for family members is 30% of resident undergraduate tuition assessed at the teaching institution, rounded to the nearest dollar. For campuses where an undergraduate differential tuition structure is in effect, the staff fee rate will be *charged at the "regular" (not differential) resident undergraduate tuition rate for both undergraduate and graduate student employees.* Qualified family members including spouse, domestic partners, and dependents receiving the transferred benefit are

responsible for all mandatory enrollment fees such as Building, Health, Recreation, Student Union, Incidental, Matriculation, and Other fees (Laboratory/Course Fees, Late fees, and Registration fees), if applicable. Breakage and/or other mandatory application deposits are required of the participating family member to register for classes.

Staff fees are not applicable to certain courses. For a complete reference list of excluded programs, please go to <http://www.wou.edu/hr/benefits/stafftuitiondiscount/>. Excluded programs are determined at the discretion of the institution's president and the notice of exclusion must be filed with the institution's Registrars' office prior to the first day of registration for a term.

1. The staff fee provisions may be transferred to a qualified family member or domestic partner of employees appointed at half-time (.5 FTE) or more (not including temporary classified employees, graduate assistants, or other student employees). Employee eligibility is verified through Human Resource System records. To qualify for this fee, the family member, domestic partner, or eligible dependent must meet the criteria no later than two weeks prior to the first day of classes of the term of enrollment.

2. For purposes of this policy, the eligible family members include spouse, domestic partner, dependent children, and dependent children of domestic partners in accordance with IRS Code 152 and Section One of the Public Employees Benefit Board. If requested to do so, the employee is expected to verify family member or domestic partner eligibility by providing documented proof such as a tax return from the prior year.

3. The maximum number of transferrable credits is 12 credits per quarter or per semester. Only one staff member, spouse, domestic partner, or dependent may use the staff fee benefit per term or semester. The benefit may not be subdivided among family members during a term.

4. The qualified family member or domestic partner enrolled for more than 12 credits in one term must pay for *additional credits* at the per credit tuition rate applicable to resident undergraduate or graduate students, depending upon the family member's or domestic partner's degree status. All applicable credits will be charged at the relevant resident tuition rate.

5. The President of a public university may exclude certain programs from the policy. For a comprehensive list of excluded programs please visit the website for the Office of Human Resources.

6. The transfer of staff fee benefits is not available for retired employees.

7. Qualified family members or domestic partners of employees who use the staff fee for courses away from the employee's employing institution are subject to staff fee policies and procedures of the instructing institution. *There is no fee plateau at any campus for employees, retired staff, domestic partners, or eligible dependents.*

8. Qualified family members or domestic partners of employees may be permitted to take noncredit courses at approximately one-third of the fee assessed to other

registrants. Teaching units are not required to extend staff fees for noncredit courses, self-sustaining workshops, or self-supported credit courses.

9. Eligibility of employees on furlough or lay-off status is subject to applicable collective bargaining agreements.

Graduate Assistants

Graduate students appointed by the institution and paid at established institutional salary rates as graduate teaching assistants, graduate research assistants, or graduate fellows are exempt from the payment of tuition up to the first 12 credits per term subject to institutional policy. Appointment as an assistant may not be for less than .49 FTE for the term of appointment.

The Tuition will be assessed to the employing account or department within the institution, not to exceed the graduate resident, full-time student tuition per term. When an assistant is authorized to exceed 12 credits per term, the institution shall charge the assistant the resident overload tuition for the excess credits. The enrollment privilege does not apply to self-support courses.

If an assistant has been on an academic year appointment, serving in that appointment Spring term, and the institution intends to reappoint the assistant in the following Winter & Spring terms, the assistant may exercise the study privilege during the interim summer term upon approval of the institution.

Graduate assistants are assessed and are individually responsible for payment of the Building, Health, Incidental, Recreation Center, Student Union, and other mandatory fees as approved for the institution and program in which they are enrolled at the credit hour level carried, and at rates applicable to graduate students. Overload Tuition is assessed at the resident graduate student Tuition rate for each overload hour.

Resident Oregon Senior Citizen Program

The Senior Citizen Program is designed for persons not seeking credit or working toward a degree. If credit is sought, charges for special materials or fees, if any, will be assessed according to applicable tuition schedules and records will be maintained. Self-support classes are excluded from this benefit and Incidental Fee services are not available. Oregon resident senior citizens, age 65 or older, may attend classes on a space-available basis.

Statutory Authority: ORS 351.658 Waiver of tuition for Oregon residents at least 65; conditions for waiver; rules

Auditors

Students enrolled in a combination of credit and audit courses or audit only will be assessed for the total credits under the credit tuition and fee schedule appropriate to their classification and residency.

University/School Partnership Voucher Program

School districts having contracts with a public university to supervise educator professionals preparing for Oregon licensure may exercise these provisions.

Earning the Voucher

For each permissible activity provided under contract with a cooperating district (see 'a' and 'b' below), a district earns a voucher to be used by any licensed educational professional employed by the district at the public university voucher fee rate. The rate is currently one-third of the tuition charged for the course.

A 'voucher' allows one individual to register for up to 8 quarter credit hours in the term it is used. The total reduced fee credits awarded for practica and student teaching may not exceed 11 in a year, per each university student provided services by the district.

a. Supervised full-time student teaching: Voucher privileges of 5 credit hours may be awarded for supervision of the final full-time student teaching per quarter. Student teaching is the culminating, full-time supervised teaching experience provided for students completing a program approved by the Teacher Standards and Practices Commission, leading to Initial Licensure in one or more of four authorizations: Early Childhood, Elementary, Middle, and High School; and specialty endorsements.

b. Experiential preparatory practica or part-time student teaching: Voucher privileges of 3 credit hours may be awarded for supervision of students in experiential preparatory practica or part-time student teaching per academic quarter. These are practica assigned to or required of the student prior to or concurrent with student teaching and block practica and/or other miscellaneous practica offered by colleges and divisions of education for students completing a program approved by the Teacher Standards and Practices Commission, leading to Initial Licensure in one or more of four authorizations: Early Childhood, Elementary, Middle, and High School; and specialty endorsements.

Redeeming Reduced Fee Credits

c. Earned voucher privileges must be used by a licensed educator professional employed by the school district within five successive academic quarters (including summer session) following the quarter in which the supervision is provided, after which time the voucher is void.

d. The voucher is applicable only up to 8 credit hours in any academic quarter for any one licensed educator professional, including summer session, even though the district may have earned two or more enrollment privileges, or if the licensed educator professional using the privilege enrolls for fewer than 8 credits.

Unused portions of a voucher may not be carried to another term or used by another teacher.

e. A voucher may be used during any academic term (including summer session) at the issuing institution, which has a teacher preparation program. Institutions may enter “partnerships of trade” with any sister institution if they are willing to accept vouchers from other institutions.

f. Each institution may set limits on courses available for those redeeming vouchers (for example, courses in summer session, distance education, continuing licensure, continuing/extended education). Each institution will indicate on the voucher the existence of restrictions.

g. The voucher may also be redeemed by an administrator, counselor, or other licensed educator professional in a cooperating district.

h. Institutions with current contractual obligations may elect to defer compliance of the rate until the expiration of the existing contract.

Other Provisions

- 4) If the licensed educator professional using a voucher registers for more than 8 credit hours, the first 8 hours may be taken at the institution’s voucher rate. Credit hours more than 8 shall be at the appropriate credit hour rate (graduate or undergraduate, resident or nonresident) and the institution shall charge all enrollment fees applicable to the total number of hours for which the licensed educator professional is registering.

Other Remission Programs

Institutions may create individual institution fee remission programs to address enrollment management and financial aid program needs. The institution will report to the Board on the creation of each program following guidelines approved by the WOU Board of Trustees.

Awards: Awards may vary in amount but cannot exceed the total nonresident undergraduate or graduate Enrollment Fees (Tuition, Building, Incidental, Recreation Center Building Fee, Student Health Building Fee and Health Service Fees).

Refunds, Waivers, and Accounts Receivable Policies

A. Refund Policies

Refund policies for course load reduction or withdrawal are separately developed by each campus and adopted under institution fees and charges procedures. Refunds may be granted to students in accordance with the refund schedule on file with the Registrars or Accounting & Business Services. This schedule shall be prepared annually.

Military Duty Refund Policy

Any student with orders to report for active military duty may withdraw at any time during the term and receive a full refund. If sufficient course work has been accomplished and the instructor feels justified in granting credit for the course work completed, credit may be granted, and no refund will be given.

B. Waiver of Certain Student Fees

Certain student fee charges may be waived when regulations of federal agencies or contract agreements preclude the assessment of those fees. Please contact Western Oregon University's Accounting & Business Services office to determine which fee charges are eligible, if any, for this waiver.

C. Institution Authority to Adjust Charges

Authorized institution officials may make tuition refunds and waive fines or charges that result from circumstances beyond the student's control or are for the best interest of the institution.

D. Revolving Charge Accounts Policy

Extended payment terms utilizing a revolving charge account method adopt rules creating the Revolving Charge Account Plan and describe the terms and conditions applicable to the Plan.

Transactions covered by the Plan may include (by way of description and not limitation) tuition, fees, housing charges and other obligations primarily involving students; facilities rentals, lease agreements, program user charges and other transactions with non-students; and fines and penalties, incurred by anyone.

These rules shall:

- 1) Describe the interest to be charged, as well as service charges, collection and other fees and costs, if any, and penalties that would apply should an account become delinquent.
- 2) Provide for an agreement to be signed by the obligor for charges, except for debts arising from fines, penalties and the like; and
- 3) Provide that tuition and fees incurred in any given term are paid in full prior to enrollment in any subsequent term.

E. Interest on Overdue Accounts

Section 1: Western Oregon University may, pursuant to an institutionally adopted rule, charge nine percent interest on all liquidated debts that are past due. A liquidated debt is one in which the amount owed is certain, e.g., a standard fee or a debt based on a promissory note.

Section 2: Where the institution so provides by administrative rule and a contract or note signed by the obligor so specifies, the institute may charge not more than 12 percent interest on the obligation evidenced by the signed note or contract.

The University may not charge interest under both Sections 1 and 2, above, simultaneously on a single obligation; in no event shall the institution charge more than 12 percent interest.

Institution rules may provide for interest charges to begin immediately following the date on which a debt becomes overdue or after a specified waiting period.

Student Involvement in Development of Proposed Tuition Rates

The Tuition and Fee Advisory Committee advises the University President on the President's recommendations to the Board of Trustees regarding resident tuition and mandatory enrollment fees for the upcoming academic year. As required by HB4141, the Committee consists of two members from the student government (ASWOU), two students from historically underserved populations, two faculty members, and two administrators; in addition, several at-large students serve on the Committee. All meetings are public.

Finance & Administration Committee (FAC), May 25, 2022

University Budget Advisory Committee (UBAC Report)

DATE: 13 May 2022

TO: WESTERN OREGON UNIVERSITY BOARD OF TRUSTEES:
FINANCE & ADMINISTRATION COMMITTEE

FROM: UNIVERSITY BUDGET ADVISORY COMMITTEE

RE: UBAC REPORT

Summer 2022 Update

Budget Conversations completed or scheduled:

- January 20, 2022 – Overall budget for FY22 & CARES funding
- February 17, 2022 – Retention
- March – Canceled
- May 12, 2022 – Graduate program admission & enrollment; Hillary Fouts & Amber Deets presenting.
- May 26, 2022 – Undergraduate enrollment; Megan Haberman, Kella Helyer, and Anna Hernandez-Hunter presenting.
- June 23, 2022 – FY23 Budget

The committee met on April 28th to review two FY23 budget scenarios provided by Cam and Ana.

The committee heard from Anna Hernandez-Hunter regarding applications and admits. While applications are currently up 14.9% and admits are up 5.5%, they are still significantly lower than 2020 & 2019. Kella Helyer shared that FAFSAs are down 8% from last year and award letters and acceptance are up this year, packaging is down. Cam shared that housing numbers continue to be down compared to the last two years.

Cam reviewed current two scenarios with the committee and ran several projections based on online fee percentages. Discussion of committee members continue to agree that this final recommendation should err on the side of caution as opposed to being overly optimistic, which could result in a higher deficit than projected. The committee feels it is important to encourage a cautious view based on potential enrollment and current fund balance reserve projections. Therefore, the committee is choosing scenario 1; -5% UG and 0% G.

Finance & Administration Committee (FAC), May 25, 2022

University Technology Advisory Committee (UTAC) Report

The University Technology Advisory Committee met in March 2022. The committee discussed the characteristics of a technology project on campus that might trigger UTAC involvement as a cross-campus advisory group. Michael Ellis also provided a cyber security update with reminders for everyone to keep passwords current and for students and employees to stay up-to-date on the security training available in WOU Portal.

Subcommittee reports:

1. Reporting Needs and Tools - the subcommittee has completed their initial analysis of the data from the survey the subcommittee administered during the last academic year. They are now doing targeted outreach to campus stakeholders to determine whether or not their data and reporting needs are being met. Based on that information, and the capacity of Institutional Research to meet the needs, the subcommittee will make a recommendation as to whether they have fulfilled their charge.
2. Technology Accessibility - the subcommittee recommends that UTAC develop standard operating procedures for campus use for purchasing and implementing accessible technology at WOU. The committee has created a repository of accessibility policies at other institutions, as well as job descriptions for people who work in areas of technology/digital media accessibility. A small group from Office of Disability Services, Academic Innovation and University Computing Solutions have been working on creating a Web Accessibility course in Canvas for use by people who are creating or maintaining WOU websites to learn the basics of web accessibility. As of May 9th, 2022, the subcommittee had asked UTAC members to pilot the new course.
3. Technology Plan - the subcommittee developed a matrix to select potential peer institutions who might provide relevant expertise to prepare us for accreditation and the genesis of a technology plan. The following characteristics were deemed essential: 1) accredited by the same accreditor, 2) uses the same learning management system, 3) has the same student information system and 4) is of comparable size to WOU. The three peer institutions that met all of these criteria were Oregon Institute of Technology, Eastern Oregon University, and The Evergreen State College.

The April UTAC meeting was canceled due to a conflict with the WOU Presidential Search interviews. The committee will meet one final time for the 2021-2022 academic year, on May 20th.

Finance & Administration Committee (FAC), May 25, 2022

Finance & Administration Report

The Finance & Administration division is gearing up for FY22 year-end close and preparing a schedule for summer projects to prepare the campus for the next academic year.

Accounting & Business Services:

Shadron Lehman is preparing for closing FY22 and the FY22 Financial Statements and Single Audits.

- Shadron and Ana met with Eide Bailey during their campus visit in preparation for the FY22 audits

Budget & Planning:

Camarie Moreno is transitioning from finalizing the FY23 Preliminary Budget to creating the FY23 Adjusted Budget.

- Finalized preliminary FY23 budget
- Submitted HEERF year 2 annual report

Bursars' Office:

Dona Vasas is working on preparing to support students in the next academic year.

- Both the 2022-23 Tuition & Fee Book and Special Course and General Service Fee book are posted on the Bursar's website
- Summer 2022 tuition calculator is up and running
- Financial literacy project is under development

Campus Public Safety and Facilities Services:

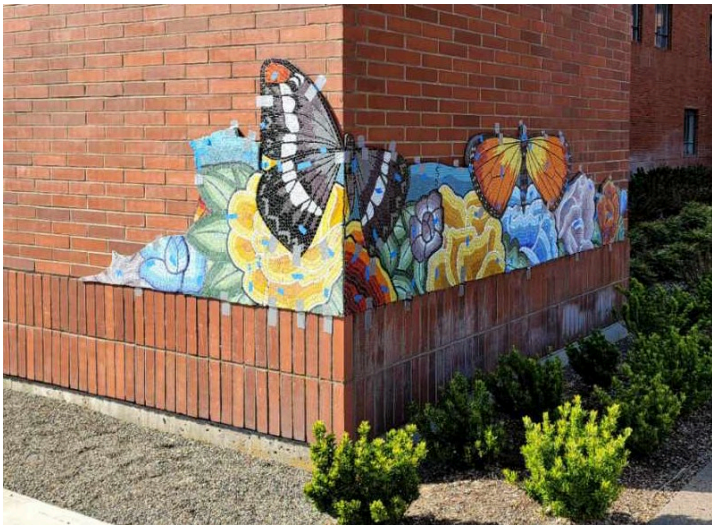
Rebecca Chiles leads the Departments of Public Safety and Facilities Services in preparation for the graduation ceremony and summer projects.

- To improve campus communication, Ana attended a dinner for custodians on May 5th held by Rebecca to solicit input from the custodians on how the campus community could help them to be more efficient and effective after the last workforce reduction

Capital Planning & Construction:

Gabriela Eyster and Mike Elliot are working on several essential capital projects.

- RFQ/RFP for Student Success architectural services is posted and closing on 5/20/22
- Steam Pipeline repairs engineering narrative is being finalized to be used on RFP for the tunnel system procurement
- Welcome Center mural installed



Treasury Services:

Darin Silbernagel continues to perform treasury services.

- Net cash position as of April 30, 2022 is \$44,868,778.
- For the next 2 months, the total projected inflow is projected at \$5,218,789.
- For the next 2 months, the total projected outflows are \$22,102,060.
- Projected ending is \$27,984,507 across all funds.
- [Click here](#) to view April Cash Flow Narrative and Cash Flow Forecast.

University Computing Solutions:

Bill Kernan continues to lead an implementation of several important software

- PeopleAdmin implementation will commence soon. The implementation is expected to last six months and will include Hiring and Onboarding module and Banner integration

- Banner Financial Aid implementation is currently on-schedule and is expected to go live in October
- Web-time entry implementation continues

Quasi-Endowment Investment Performance:

- As of March 31, 2022, WOU quasi-endowment market value was \$2,061,832

2021-2022 Cashflow Forecast

Western Oregon University
Monthly Cash Flow Forecast

| | Actuals | | | | | | | | | | Estimates | |
|--|---------------------|---------------------|----------------------|----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|---------------------|---------------------|----------------------|
| | July 2021 | August 2021 | September 2021 | October 2021 | November 2021 | December 2021 | January 2022 | February 2022 | March 2022 | April 2022 | May 2022 | June 2022 |
| <i>Starting Cash and investment FY2022 (June 30, 2021)</i> | | | | | | | | | | | | |
| | <i>\$29,015,402</i> | | | | | | | | | | | |
| Beginning Cash Estimate | \$ 29,015,402 | 25,745,592 | 32,239,926 | 35,599,570 | 41,710,009 | 37,008,232 | 32,100,973 | 43,349,956 | 38,807,961 | 42,356,992 | 44,867,778 | 35,389,304 |
| <i>Adjusted Beginning Cash and investment Balance (Actual)</i> | <i>29,015,402</i> | <i>25,745,592</i> | <i>32,239,926</i> | <i>35,599,570</i> | <i>41,710,009</i> | <i>37,008,232</i> | <i>32,100,973</i> | <i>43,349,956</i> | <i>38,807,961</i> | <i>42,356,992</i> | <i>44,868,778</i> | <i>-</i> |
| Inflows | | | | | | | | | | | | |
| Monthly Revenue Estimates | 1,092,726 | 28,533,629 | 7,760,486 | 16,994,393 | 3,602,802 | 22,022,862 | 15,222,429 | 5,833,792 | 21,375,382 | 8,853,271 | 3,169,985 | 12,101,159 |
| Estimated Cash Impacts GL Accrual Activity | (3,273,120) | 6,088,831 | 3,463,755 | 5,607,161 | (4,701,906) | (4,837,232) | 13,014,683 | (2,706,300) | (35,419) | 2,445,551 | (3,867,810) | (6,184,545) |
| Total Revenue and GL Inflows | (2,180,395) | 34,622,461 | 11,224,240 | 22,601,553 | (1,099,103) | 17,185,630 | 28,237,113 | 3,127,492 | 21,339,963 | 11,298,822 | (697,825) | 5,916,614 |
| Outflows | | | | | | | | | | | | |
| Monthly Labor Estimates | 4,024,240 | 3,849,337 | 4,241,365 | 6,503,818 | 6,558,712 | 6,820,083 | 6,540,801 | 6,745,715 | 6,862,048 | 6,964,392 | 6,645,568 | 6,739,032 |
| Monthly Expense Estimates | 766,469 | 2,551,657 | 11,570,318 | 7,135,849 | 2,897,330 | 9,548,063 | 6,513,161 | 2,453,074 | 12,171,462 | 2,860,672 | 2,135,081 | 6,582,379 |
| Monthly Debt Estimates | 406,708 | | | | | | 86,366 | | | | | |
| Total Operating Ledger Outflows | \$ 5,197,417 | \$ 6,400,994 | \$ 15,811,682 | \$ 13,639,667 | \$ 9,456,042 | \$ 16,368,146 | \$ 13,140,328 | \$ 9,198,789 | \$ 19,033,510 | \$ 9,825,064 | \$ 8,780,650 | \$ 13,321,411 |
| Net Flows | (7,377,812) | 28,221,467 | (4,587,442) | 8,961,886 | (10,555,145) | 817,484 | 15,096,785 | (6,071,297) | 2,306,453 | 1,473,758 | (9,478,474) | (7,404,797) |
| Ending Cash Estimate | 25,745,592 | 32,239,926 | 35,599,570 | 41,710,009 | 37,008,232 | 32,100,973 | 45,185,794 | 37,278,659 | 41,114,414 | 43,830,750 | 35,389,304 | 27,984,507 |

Finance & Administration Committee (FAC), May 25, 2022

Cash Flow Narrative

The statement of cash flows enables users of the financial statements to determine how well an entity's income generates cash and to predict the potential of an entity to generate cash in the future. The purpose of the cash flow forecast is to present cash inflows and outflows for a reporting period to the reader of the report. Cash flows are not readily apparent when just reviewing the income statement, especially when that document is created under the accrual basis of accounting. Accrual accounting requires that certain non-cash revenue and expense items be included in the income statement, potentially in substantial amounts.

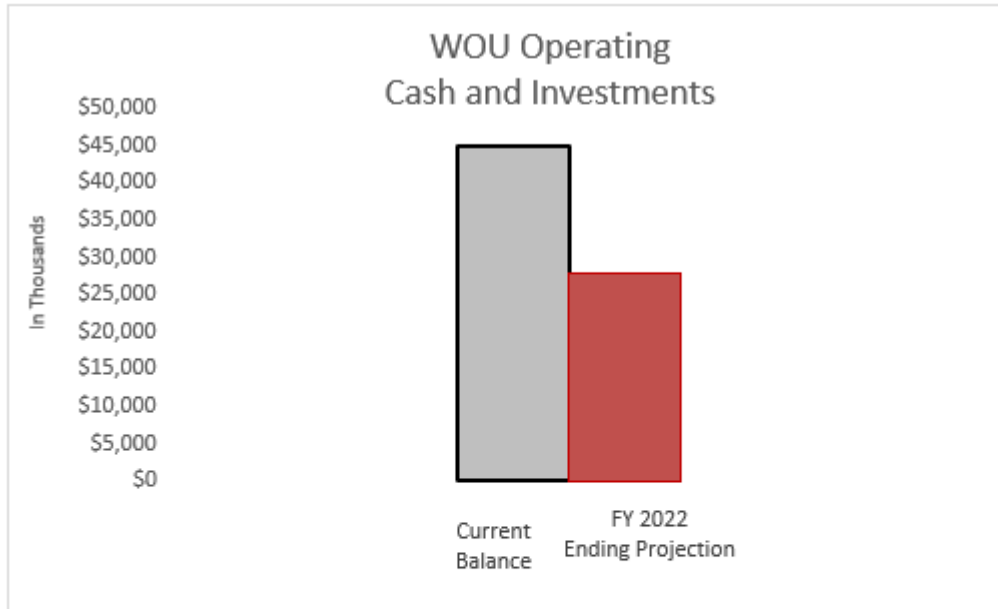
We began FY2022 with a cash & investment balance of \$29.015M.

You will note this does not have a one-to-one relationship with the Management Report, this is due to two reasons. The Management Report looks at individual fund activity for Education & General, Auxiliaries, and Designated Operations & Service funds; while these funds are the main funds for the University, other funds exist as well (such as Capital and Grant funds). The Cash Flow forecast incorporates all cash & investments for the University other than the cash balance related to Perkins loans (\$778,598 as mandated) and the quasi endowment. Additionally, the Management Report shows accounting activity using accrual-based accounting. Accrual accounting creates timing differences between income statement accounts (revenues & expenses as shown on the Management Report) and cash. A revenue transaction may be recorded in a different fiscal year than the year the cash related to that revenue is received. One purpose of the statement of cash flows is that users of the financial statements can see the amount of cash inflows and outflows during a year in addition to the amount of revenue and expense shown on the income statement.

For FY2022, the cash flow projection is based on actuals through March then several assumptions including a 10% reduction in enrollment overall for the year, the Board approved tuition increases, a 1% increase in services & supplies (S&S). The HEERF (Higher Education Emergency Relief Fund) money that was drawn in January (5.4M) is included. Salary increases and Other Payroll Expenses (OPE) rate increases have been included as of what we understand currently. Overall, the cash flow projection shows a \$1.031M decrease over the fiscal year.

July 1, 2020, we started with \$33,673,724. Based on February 28, 2021 actuals we estimated FY21 ending cash \$28,094,351. The actual July 1, 2021 cash balance ended up being \$29,015,402, so a decline for the year of \$4,658,322. Comparatively, based on April 30, 2022 actuals we are estimating FY22 ending cash at \$27,984,507. Based on this and our continual decline in revenues, increase in expenditures and our current

estimate of decline of \$1.031M is consistent, but we will continue to monitor and adjust monthly. Current financial conditions continue to put pressure on cash flow.



| | FY22 | FY21 | Delta |
|--------------------------------|---------------|---------------|----------------|
| Beginning Cash and Investments | \$ 29,015,402 | \$ 33,673,724 | \$ (4,658,321) |
| Current | \$ 44,868,778 | \$ - | |
| Projected Ending | \$ 27,984,507 | \$ 29,015,402 | \$ (1,030,895) |

Data is based upon the accounting system information

Actual cash and investments on deposit at 04/30/22 was \$46,606,494.36

FY2022 Q3 Investment Report

BACKGROUND

The Western Oregon University (university) investment report for the third quarter (Q3) of FY2022 is presented in the following sections:

- **FY2022 Q3 Western Oregon University Investment Report** – This section includes a report on the investments of the operating and endowment assets of the university. This report reflects the university’s operating assets that are invested in the Public University Fund and the university’s quasi-endowment investments managed by the Oregon State Treasury.
- **FY2022 Q3 Market Commentary** – This section provides a general discussion of the investment markets and related performance data for the third quarter of FY2022 (i.e., January 1 – March 31, 2022).

FY2022 Q3 WESTERN OREGON UNIVERSITY INVESTMENT REPORT

The schedule of Western Oregon University’s investments is shown in the investment summary below.

Public University Fund

(Prepared by the Public University Fund Administrator)

Western Oregon University’s operating assets are invested in the Public University Fund (PUF). As of March 31, 2022, WOU had \$43.7 million invested in the PUF. The PUF decreased 2.0% for the quarter and 1.7% fiscal year-to-date. The PUF’s three-year and five-year average returns were 1.8% and 2.0%, respectively.

The Oregon Short-Term Fund returned 0.1% for the quarter, outperforming its benchmark by 10 basis points. The Core Bond Fund declined 4.5% for the quarter, equal to the benchmark, as interest rates across the yield curve rose due to persistently high inflation and an increasingly more hawkish Federal Reserve. Additionally, the Russian invasion of Ukraine led to further widening in credit spreads and market volatility. The Core Bond Fund remains underweight duration and corporate credit while retaining exposure to structured credit, primarily through floating rate bonds.

The PUF investment yield was 0.3% for the quarter and 0.9% fiscal year-to-date, representing a 1.2% annualized yield.

Western Oregon University Quasi-Endowment Fund

The WOU Quasi-Endowment Fund (Fund) decreased 6.5% for the quarter and 4.3% fiscal year-to-date, underperforming its benchmark by 1.2% and 1.6%, respectively. The Fund ended the quarter with a balance of \$2.1 million.

The Fund’s assets are allocated to a global equity index strategy (BlackRock All-Country World Index – 56.7%) and an “actively” managed fixed income fund (Western Asset Core Plus Bond – 38.0%). The remaining assets are invested in the Oregon Short Term Fund (5.3%).

For the three months ended March 31, 2022, the Blackrock All-Country World Index was negative by 5.4%, outperforming its benchmark by 10 basis points. The Western Asset Core Plus Bond Fund's return was negative 8.8% for the period, underperforming the Bloomberg Barclays U.S. Aggregate Bond Index by 2.9%.

Western Oregon University
Investment Summary
as of March 31, 2022
(Net of Fees)

| | Quarter Ended 3/31/2022 | Current Fiscal YTD | Prior Fiscal YTD | 3 Yr Avg | 5 Yr Avg | 10 Yr Avg | Market Value | Actual Asset Allocation | Policy Allocation Target |
|---|----------------------------|-----------------------|---------------------|----------|----------|-----------|----------------------|-------------------------|--------------------------|
| WOU Operating Assets Invested in Public University Fund | | | | | | | | | |
| Oregon Short - Term Fund | 0.1% | 0.5% | 0.6% | 1.3% | 1.6% | 1.1% | \$ 23,501,742 | 53.8% | 1 |
| Benchmark - 91 day T-Bill | 0.0% | 0.1% | 0.1% | 0.8% | 1.1% | 0.6% | | | |
| PUF Core Bond Fund | -4.5% | -4.5% | 1.5% | 2.2% | 2.2% | N/A | 20,166,418 | 46.2% | 1 |
| Benchmark - Bloomberg Barclays Intermediate U.S. Gov't./Credit Index ² | -4.5% | -5.0% | -0.6% | 1.4% | 1.7% | 1.9% | | | |
| Public University Fund Total Return | -2.0% | -1.7% | 0.9% | 1.8% | 2.0% | | <u>\$ 43,668,160</u> | <u>100.0%</u> | |
| Public University Fund Investment Yield ³ | 0.3% | 0.9% | 1.5% | 2.2% | 2.2% | | | | |
| WOU Endowment Assets | | | | | | | | | |
| BlackRock ACWI IMI B | -5.4% | -0.7% | 31.6% | 13.8% | N/A | N/A | \$ 1,169,489 | 56.7% | 55.0% |
| Benchmark - MSCI ACWI IMI Net | -5.5% | -0.8% | 31.5% | 13.5% | 11.4% | 10.0% | | | |
| Western Asset Core Plus Bond Fund | -8.8% | -9.0% | 0.2% | 1.6% | N/A | N/A | 784,059 | 38.0% | 40.0% |
| Benchmark - Bloomberg Barclays Aggregate Index | -5.9% | -5.9% | -2.1% | 1.7% | 2.1% | 2.2% | | | |
| Cash | 0.1% | 0.5% | 0.6% | 1.1% | N/A | N/A | 108,284 | 5.3% | 5.0% |
| Benchmark - 91 day T-Bill | 0.0% | 0.1% | 0.1% | 0.8% | 1.1% | 0.6% | | | |
| Total Endowment Assets | -6.5% | -4.3% | 16.8% | 7.7% | N/A | N/A | <u>\$ 2,061,832</u> | <u>100.0%</u> | |
| Policy Benchmark ⁴ | -5.3% | -2.7% | 17.2% | 8.5% | N/A | N/A | | | |

¹ The Public University Fund (PUF) policy guidelines define investment allocation targets based upon total participant dollars committed. Core balances in excess of liquidity requirements for the participants are available for investment in the Core Bond Fund. Maximum core investment allocations are determined based upon anticipated average cash balances for all participants during the fiscal year.

² 100% Bloomberg Barclays Intermediate U.S. Gov't./Credit Index as of February 1, 2021. From April 1, 2017 to January 31, 2021, the benchmark was 75% Bloomberg Barclay's Aggregate 3-5 Years Index, 25% Bloomberg Barclay's Aggregate 5-7 Years Index.

³ The reported investment yield for the quarter and fiscal year-to-date represent earned yields for the period and are not annualized rates.

⁴ Policy Benchmark Composition: 55% Morgan Stanley Capital Indices All-Country World Investable Market Index Net , 40% Bloomberg Barclays Aggregate Bond Index, 5% 91 day T-Bill.

Note: Outlined returns underperformed their benchmark.

Oregon Short Term Fund

March 31, 2022

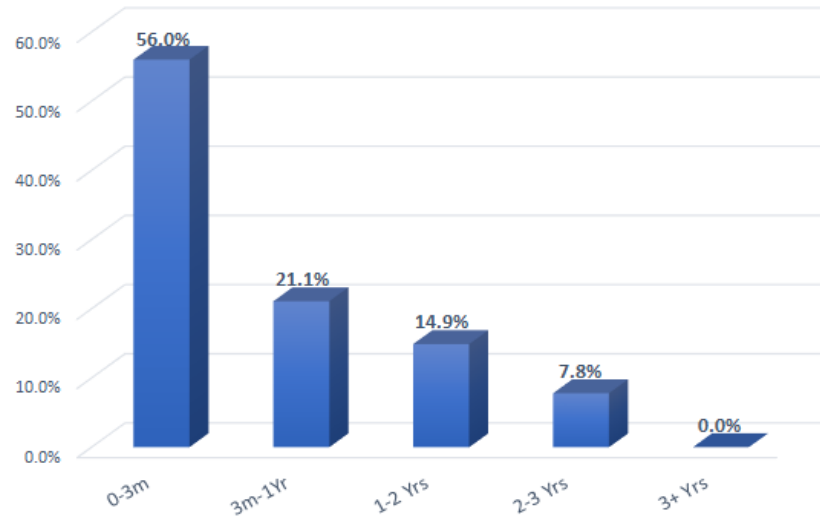
Portfolio Characteristics

| | |
|-----------------------------------|----------------|
| Market Value 3/31/2022 | \$ 349,206,012 |
| Weighted Average Credit Quality | AA |
| Book Yield (%) | 0.69% |
| Weighted Average Maturity (years) | 1.02 |
| Duration (years) | 0.55 |
| Spread Duration (rate) | 0.82 |

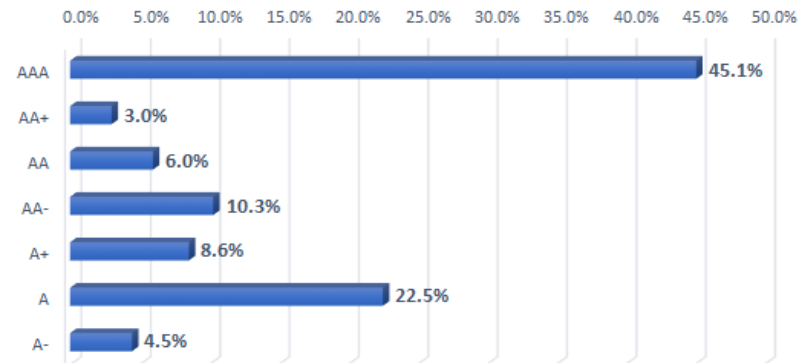
Top 10 Issuers

| | |
|--|--------------|
| United States Treasury | 17.8% |
| Canada (Government of) | 4.0% |
| Federal Home Loan Banks | 3.2% |
| Bank of America Corporation | 2.9% |
| Federal Farm Credit Banks Funding Corporaton | 2.5% |
| Toyota Motor Corporation | 2.5% |
| JPMorgan Chase & Company | 2.3% |
| Royal Bank of Canada | 2.2% |
| Morgan Stanley | 2.0% |
| Goldman Sachs Group Incorporated (The) | 2.0% |
| Total | 41.4% |

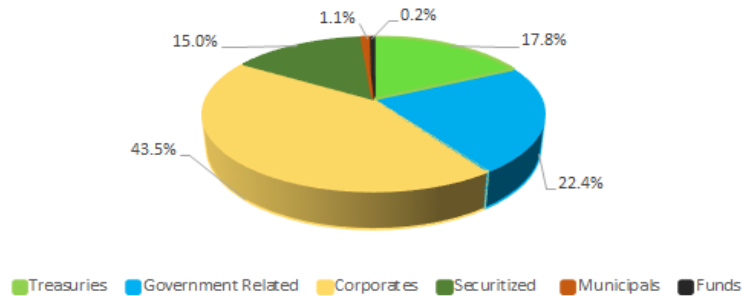
Maturity Breakdown



Credit Quality Distribution



Sector Allocations



Source: Oregon State Treasury

Core Bond Fund

March 31, 2022

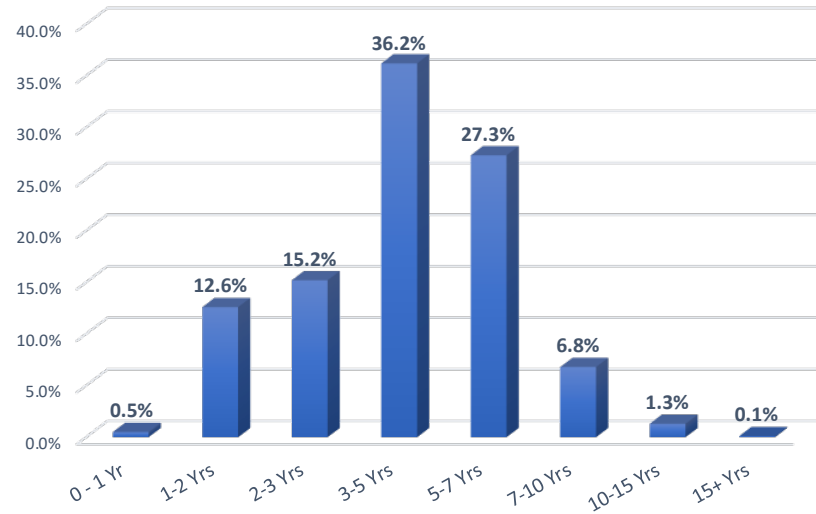
Portfolio Characteristics

| | |
|-----------------------------------|----------------|
| Market Value 3/31/2022 | \$ 299,647,331 |
| Weighted Average Credit Quality | AA- |
| Book Yield (%) | 2.43% |
| Weighted Average Maturity (years) | 4.79 |
| Duration (years) | 3.84 |
| Spread Duration (rate) | 2.43 |

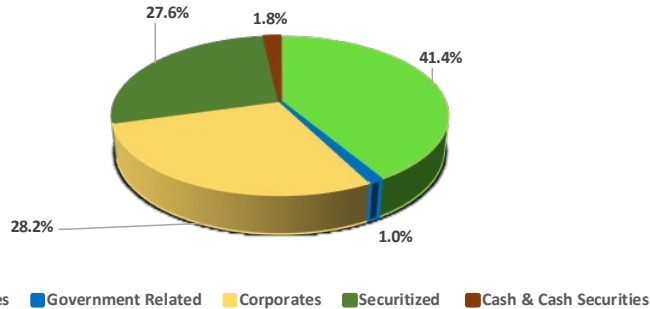
Top 10 Issuers

| | |
|---------------------------------------|--------------|
| United States Treasury | 42.5% |
| Oregon State Treasury | 4.1% |
| Deutsche Telekom AG | 3.1% |
| Franklin BSP Lending Corporation | 2.6% |
| Oscar US Funding Trust | 2.5% |
| Merit Hill Capital Partners | 2.5% |
| Federal National Mortgage Association | 2.4% |
| TRP LLC | 2.3% |
| Monroe Capital MML | 2.0% |
| Golub Capital Partners CLO LTD | 1.7% |
| Total | 65.7% |

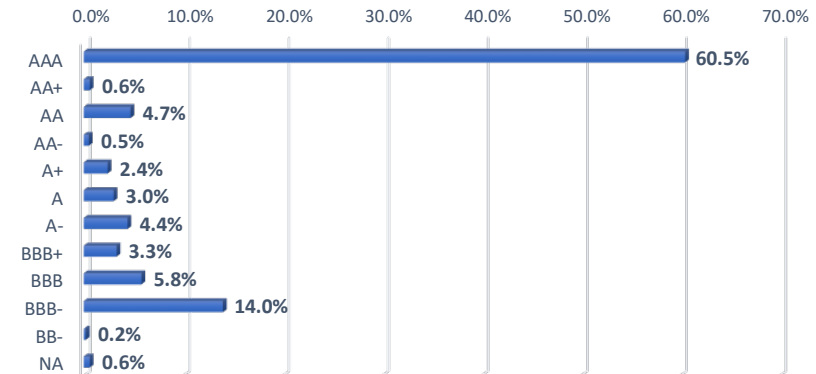
Maturity Breakdown



Sector Allocations



Credit Quality Distribution



Source: Oregon State Treasury

FY2022 Q3 MARKET COMMENTARY

(Prepared by Meketa Investment Group, consultants to the Oregon Investment Council)

Report on Investments – as of March 31, 2022

Economic and Market Update

The first calendar quarter of 2022 saw market volatility, driven by persistently high inflation, expectations for policy to tighten faster than previously expected, and Russia's invasion of Ukraine.

- Except for commodities, all asset classes declined during the quarter.
- Equities declined across the board with double-digit losses in China particularly weighing on emerging markets.
- Value oriented equities outpaced growth in the U.S. influenced by higher interest rates.
- Bonds in the U.S. had one of their worst quarters on record, declining more than equities.
- Rates rose across the U.S. yield curve, with the curve inverting by some measures by month-end.
- Inflation remains high globally given lingering supply issues from the pandemic and the conflict in Ukraine.
- The pace of policy tightening will likely increase due to persistent inflation.

The conflict in eastern Europe will have considerable economic and financial consequences for the global economy including the pacing of policy rate tightening, the risk of policy mistakes, and supply shocks pushing inflation even higher around the world.

Market Returns¹ March 31, 2022

| | Month | Quarter | YTD | 1-Year | 3-Year | 5-Year | 7-Year | 10-Year |
|-------------------------------------|-------|---------|--------|--------|--------|--------|--------|---------|
| S&P 500 | 3.7% | -4.6% | -4.6% | 15.6% | 18.9% | 16.0% | 14.0% | 14.6% |
| MSCI EAFE-ND | 0.6% | -5.9% | -5.9% | 1.2% | 7.8% | 6.7% | 5.1% | 6.3% |
| MSCI EM-ND | -2.3% | -7.0% | -7.0% | -11.4% | 4.9% | 6.0% | 4.7% | 3.4% |
| MSCI China-ND | -8.0% | -14.2% | -14.2% | -32.5% | -3.0% | 3.5% | 2.1% | 4.5% |
| Bloomberg US Aggregate | -2.8% | -5.9% | -5.9% | -4.2% | 1.7% | 2.1% | 1.9% | 2.2% |
| Bloomberg US TIPS | -1.9% | -3.0% | -3.0% | 4.3% | 6.2% | 4.4% | 3.6% | 2.7% |
| Bloomberg US Corporate High Yield | -1.1% | -4.8% | -4.8% | -0.7% | 4.6% | 4.7% | 5.0% | 5.7% |
| ICE BofAML US 3-Month Treasury Bill | 0.0% | 0.0% | 0.0% | 0.1% | 0.8% | 1.1% | 0.9% | 0.6% |
| ICE BofAML 1-3 Year US Treasury | -1.3% | -2.3% | -2.3% | -2.8% | 0.9% | 1.1% | 0.9% | 0.9% |
| ICE BofAML 10+ Year US Treasury | -4.8% | -10.1% | -10.1% | -1.2% | 3.2% | 3.8% | 2.4% | 3.9% |

¹Source: Oregon State Treasury

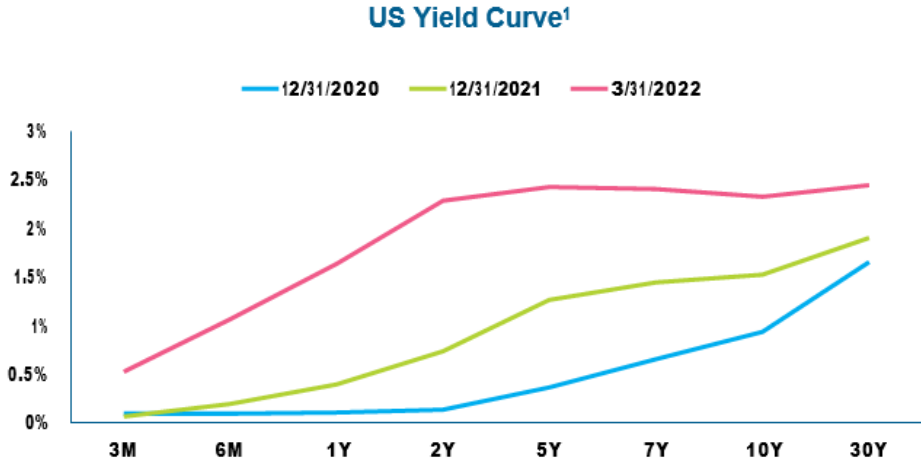
Outside of emerging markets and the broad U.S. investment grade bond market (Barclays Aggregate), most asset classes appreciated in calendar year 2021. However, most major asset classes suffered negative returns in the first quarter of calendar year 2022 with the notable exception of commodities. Treasury Inflation Protected Securities (TIPS) declined less than most other asset classes in the inflationary environment.

Returns in international developed markets were also negative for the first calendar quarter of 2022. Declines were driven by a sharp fall in stocks in Europe hurt by a high reliance on Russian oil and gas. Continued strength in the U.S. dollar also weighed on results.

Emerging market stocks declined more than developed market stocks for the quarter. China was a key driver of results as its zero COVID-19 policy led to renewed lockdowns in Shanghai. Concerns related to regulations on U.S.-listed China stocks and overall slower growth also weighed on returns. Russian stocks and the ruble plunged with sanctions and trading halts.

The broad U.S. investment grade bond market (Barclays Aggregate) experienced one of its worst quarters on record given continued concerns about policy tightening and inflation. The nominal 10-year Treasury yield finished the quarter at 2.3%, a level 0.8% above the end of calendar 2021. TIPS also declined in the rising rate environment, but less than other bond sectors, helped by their inflation component. U.S. credit spreads widened in the first calendar quarter, particularly in high yield, as risk assets fell. Spreads remain at relatively low levels, though, given strong corporate health and high investor demand in the low-rate environment. Emerging market debt prices also declined in the quarter driven by the Russian invasion of Ukraine.

U.S. equity valuations retreated in the first two months of 2022 and rebounded in March with the market recovery. They remain well above long-term averages (near +2 standard deviations). International developed market valuations remain below the U.S., with those for emerging markets under its long-term average.



¹ Source: Bloomberg. Data is as of March 31, 2022

Inflation expectations (breakevens) increased during the calendar quarter but are off their peak of close to 3.0%. They remain well above the long-term average. Trailing twelve-month Consumer Price Index continued to rise in March, reaching 8.5%, a level not seen since the

early 1980s and far above the long-term average of 2.3%. Rising prices for energy and food, and for new and used cars, remained key drivers of higher inflation.

Global Economic Outlook

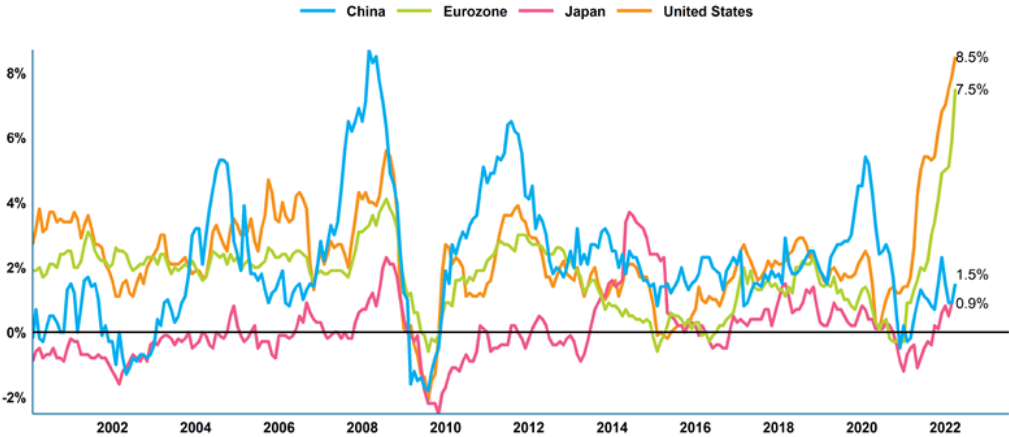
The International Monetary Fund (IMF) is forecasting strong growth again this year but continues to downgrade expectations given the lingering pandemic and persistent inflation. The war in Ukraine will likely further depress growth projections going forward. The IMF forecasts final global GDP to come in at 5.9% in calendar year 2021 and 4.4% in calendar year 2022 (0.5% below the prior estimate), both well above the past ten-year average of 3.1%.

Global economies are expected to slow in calendar year 2022 compared to calendar year 2021 but are forecasted to have another year of largely above-trend growth as economies continue to emerge from the pandemic. Looking forward, the track of the conflict between Russia and Ukraine, continued supply chain issues, ongoing inflationary pressures, tighter monetary policy, and lingering pandemic problems all remain key.

After global central banks took extraordinary action to support the economy during the pandemic including policy rate cuts and emergency stimulus through quantitative easing (QE), many are considering reducing support in the face of high inflation. The pace of withdrawing support will likely vary across central banks with the U.S. expected to take a more aggressive approach. The risk remains for a policy error, particularly overtightening, as the war in Ukraine could suppress global growth. The one notable outlier is China, where the central bank recently lowered rates and reserve requirements in response to slowing growth.

Budget deficits as a percentage of GDP drastically increased for major world economies, particularly the U.S., due to massive fiscal support and the severe economic contraction's effect on tax revenue in calendar years 2020 and 2021. As fiscal stimulus programs end, and economic recoveries continue, deficits should improve in the coming years.

Budget Surplus / Deficit as a Percentage of GDP¹



Inflation increased dramatically from the lows of the pandemic, particularly in the U.S. and Eurozone, where it continues to reach levels not seen in decades. Supply issues related to the

pandemic and higher prices in many key commodities driven by the Russia and Ukraine conflict have been key drivers of inflation globally.

As economies have largely reopened due to vaccines for the virus, improvements have been seen in the labor market. U.S. unemployment, which experienced the steepest rise from the pandemic, has declined back to pre-pandemic levels and is currently at 3.6%. The broader measure (U-6) that includes discouraged and underemployed workers has declined but is much higher at 6.9%.

The U.S. dollar continued its 2021 trend of strengthening against a broad basket of peers in the first calendar quarter of 2022 with further increases after March month-end. Safe-haven flows and higher rates have been key drivers of the dollar's continued strength. A few commodity-sensitive currencies like the Brazilian real, South African rand, and Mexican peso have recently outpaced the dollar, given persistently high commodity prices.

Summary - Key Trends in 2022:

- The war in eastern Europe has created significant uncertainty going forward with a wide range of potential outcomes. Volatility will likely remain high.
- Expect growth to slow globally in calendar year 2022 but remain above trend. The track of the pandemic and war will be key.
- Inflationary pressures could linger, particularly if the Russian invasion of Ukraine intensifies or expands.
- The end of many fiscal programs will put the burden of continued growth on consumers. Higher energy and food prices will depress their ability to spend in other areas.
- Monetary policy will likely tighten globally but will remain relatively low. The risk of policy error remains.
- Valuations remain high in the U.S., but low rates and strong margins should be supportive.
- Outside the U.S., valuations remain lower in both emerging and developed markets, but risks remain.