



**Western Oregon University Board of Trustees:
Finance & Administration Committee (FAC)**

Meeting No. 40

May 21, 2025 | 1:30-5:00 pm

To Observe This Meeting [Click Here](#) | By Phone: 1-253-215-8782

AGENDA

I. CALL-TO-MEETING AND ROLL CALL

II. COMMITTEE CHAIR'S WELCOME

III. CONSENT AGENDA (1:30-1:35pm)

- 1) [Approval of the April 15, 2025 Meeting Minutes](#) (p. 3)

IV. REPORTS & ACTION ITEMS

- 1) **ACCEPT** [FY2025 Management Report \(as of April 30, 2025\)](#) | Camarie Moreno,
Director of Budget & Planning (p. 11) (1:35-1:55pm)

- a) [Budget Dashboard Update](#)
b) [Cash Flow projections](#) (p. 22)

- 2) [Finance & Administration Report](#) | Kwabena Boakye, Vice President for Finance &
Administration and Camarie Moreno, Director Budget & Planning (p.25) (1:55-2:15pm)

- a) [Capital Spending Update](#) | Rebecca Chiles, Assistant Vice President for
Safety & Operations (p. 34) (2:15-2:25pm)

- 3) [University Technology Advisory Committee \(UTAC\)](#) | tri-chairs
Chelle Batchelor, Amy Clark, Thomas Litterer (p. 36) (2:25-2:33pm)

- 4) [University Budget Advisory Committee \(UBAC\)](#) | co-chairs
Melanie Landon-Hays, Zach Hammerle (p. 38) (2:33-2:45pm)

- 5) **RECOMMEND FOR APPROVAL** [FY2026 Preliminary Budget](#) (p. 41) (2:45-3:30pm)

- 6) **RECOMMEND FOR APPROVAL** [Committee Charter Updates](#) (3:30-4:00pm)

V. JUNE 3-4, 2025 BOARD MEETING PREPARATION (4:00-4:15pm)



VI. UPDATES AND AROUND-THE-TABLE

(4:15-4:30pm)

VII. ADJOURNMENT



**Western Oregon University Board of Trustees:
Finance & Administration Committee (FAC)
Meeting No. 39
April 15, 2025 | 01:00 – 5:00 pm**

Draft Meeting Minutes

I. CALL-TO- MEETING AND ROLL CALL

Chair Evans calls the meeting to order at 1:04pm and asks Secretary Sorce to do a roll call:

The following Trustees are present: Trustee Rey Perez, Trustee Schwarzler, Chair Gayle Evans

The following Trustees were excused: Trustee Mark Zook

Other Staff Present: Board Secretary Evan Sorce, President Jesse Peters, Camarie Moreno, LouAnn Vickers, Kwabena Boakye, Penny Burgess, Ashley Schaumburg, Beth croggins, Desiree Noah, Healthier Brophy, Bev West, Lauren Kennedy, Tom Litterer, Amy Clark, Cara Grashong, Melanie Landon Hays, Nick Miller, Rebecca Chiles, Shadron Lehman, Kayla Winslow (HECC), Amanda Bales, Alyssa Worthey, Chelle Batchelor

II. CHAIR’S WELCOME AND ANNOUNCEMENTS

Chair Evans welcomed everyone to the April Finance and Administration Committee. This is also the first FAC meeting for WOU’s new Vice President for Finance and Administration Kwabena Boakye. Chair Evans walked through the agenda briefly and then moved to the consent agenda.

III. CONSENT AGENDA

1) Approval of the meeting minutes from February 11, 2025:

Trustee Schwarzler moves and Trustee Perez seconds the approval of the February 11, 2025 FAC meeting minutes. No additional discussion.

Roll Call:

Chair Evans	Aye
Trustee Perez	Aye
Trustee Schwarzler	Aye
Trustee Zook	Excused

IV. ACTION ITEMS

1) Accept the FY 2025 Management Report as of March 31, 2025):

Chair Evans asked Director of Budget and Planning Camarie Moreno to walk through the management report as of March 31st 2025, which can be found



on page ten of the docket for review. Director Moreno highlighted positive trends in tuition revenue and government allocations compared to the previous year. The report also covers personnel expenses including increases for faculty and staff as well as over 10% increase in healthcare costs. Director Moreno also walked through services and supplies, and projections for the general fund, auxiliary funds, and designated operations. Overall, the financial outlook is better than budgeted, due to many factors, the largest is the graduate student attrition which is higher this year. Director Moreno is projecting a deficit of \$1.3 million instead of the originally budgeted \$4.6 million deficit.

Trustee Schwarzler moves and Trustee Perez seconds a motion for the Western Oregon University Finance and Administration Committee accept the FY 25 Projected Year-End Report and the overall Management Report as of March 31, 2025.

When asked if there was discussion, Trustee Perez asked about trend data that could help Trustees see trend lines in more detail. Chair Evans asked Camarie to walk through the budget dashboard before the board to show Trustee Perez some trends. The team is working to reduce costs and find ways to increase revenue. The budget cuts in FY 21 and FY 23 were discussed, and the finance and administration team are looking to enhance the budget dashboard to better track trends. There was additional discussion on the university's financial ratios and the need to improve the primary reserve ratio. The finance and administration team are also working on an updated 5-year financial sustainability plan. The committee also talked about integrating the budget dashboard presentation into the management report in the future. After that discussion the committee voted on the motion above.

Roll Call:

Chair Evans	Aye
Trustee Perez	Aye
Trustee Schwarzler	Aye
Trustee Zook	Excused

Motion Passes

2) Quasi-Endowment | Penny Burgess, CFA, Executive Director Treasury Management Service Director

- a. Updates to Board Statement on the Investment of Quasi-Endowment Funds & Addendum to the Board Statement on the Investment of Quasi-Endowment Funds

The committee discussed proposed changes to the investment policy for Western Oregon University's quasi-endowment fund. A copy of



the policy with proposed changes and a clean version can be found in the docket for review starting on page 21. Ms. Burgess presented recommendations to standardize policy language, clarify roles and responsibilities, and add new provisions. The current portfolio objective is moderate growth over the mid-term, targeting a 5% annual return over 5 years. Ms. Burgess outlined changes to various policy sections, including updates to asset allocation scenarios based on different time horizons. Chair Evans asked for clarification on section 7.0. Ms. Burgess suggested that flexibility is needed in that section to allow for a slight bit of additional returns. Chair Evans asked about section 10, and there was a discussion around the frequency of having the Investment Advisor or a designee attend FAC meetings for updates and to answer questions. Ms. Burgess mentioned that the other public universities in Oregon she contracts with have her participate in that meeting once a year to update committees and ask questions. Chair Evans asked who the custodian is for Oregon State Treasury; The answer is State Street, which is one of the top custodians in the United States.

After some discussion, including asking for VPFA Boakye's perspective, the committee agreed to give the President and the VPFA the authority to change Investment Advisors without a vote of the board.

Ms. Burgess asked the committee if the balanced approach is still the committee's objective. Chair Evans suggested that, given the current financial trends, moving the investment strategy from a balanced to a conservative strategy made more sense. The policy will be reviewed again in two years.

Trustee Perez moved and Trustee Schwarzler seconded a motion to recommend to the Western Oregon University Board of Trustees for approval the proposed changes to the Board Statement on the Investment of Quasi-Endowment Funds as discussed in the committee.

Ms. Burgess led the conversation about the proposed Investment Portfolio change for the Quasi-Endowment. The review and a new proposal start on page 38 of the docket for review. The committee discussed the options between Fidelity Total Bond ETF and JP Morgan Active Core Bond ETF. Based on the conservative approach that the committee took in the last action item, Ms. Burgess recommended that the committee move forward with the JP Morgan Active Core Bond ETF.

Trustee Schwarzler moved, and Trustee Perez seconded a motion to recommend that the Western Oregon University Board of Trustees



approve staff to move forward with authorizing the Oregon State Treasury to purchase the JP Morgan Active Core Bond Fund for the fixed-income allocation.

Roll Call:

Chair Evans	Aye
Trustee Perez	Aye
Trustee Schwarzler	Aye
Trustee Zook	Excused

Motion Passes

b. Investment Portfolio Change for Quasi-Endowment

Ms. Burgess led the conversation about the proposed Investment Portfolio change for the Quasi-Endowment. The review and a new proposal start on page 38 of the docket for review. The committee discussed the options between Fidelity Total Bond ETF and JP Morgan Active Core Bond ETF. Based on the conservative approach that the committee took in the last action item, Ms. Burgess recommended that the committee move forward with the JP Morgan Active Core Bond ETF.

Trustee Schwarzler moved, and Trustee Perez seconded a motion to recommend that the Western Oregon University Board of Trustees approve staff to move forward with authorizing the Oregon State Treasury to purchase the JP Morgan Active Core Bond Fund for the fixed-income allocation.

Roll Call:

Chair Evans	Aye
Trustee Perez	Aye
Trustee Schwarzler	Aye
Trustee Zook	Excused

Motion Passes

3) Creation of the Board Statement on Investment of Operating Assets

Chair Evans asked Ms. Burgess to lead the conversation on the Creation of the Board Statement on Investment of Operating Assets, which can be reviewed on page 47 of the docket. Ms. Burgess walked through the proposal, which defines investment objectives and permitted investments



using a tiered approach based on liquidity needs. Ms. Burgess also noted this is only a policy on operating assets, not retirement assets, or quasi-endowment, or any other asset. The policy includes sections on roles and responsibilities, investment objectives, liquidity, permitted investments, and diversification. Chair Evans asked if the liquidity provision could identify a threshold and wanted VPFA Boakye to weigh in. VPFA Boakye suggested keeping investments in the State Pool for now and using internal cash flow projections to manage liquidity, rather than setting specific thresholds in the policy. The committee agreed to keep the policy language flexible and changed the policy to may be determined instead of will be determined regarding minimum liquidity balances.

Trustee Perez moved and Trustee Schwarzler seconded a recommendation to the Western Oregon University Board of Trustees for approval of the Board Statement on the Investment of Operating Assets.

Roll Call:

Chair Evans	Aye
Trustee Perez	Aye
Trustee Schwarzler	Aye
Trustee Zook	Excused

4) Tuition & Fees for 2025-26 Academic Year & Summer 2025

Chair Evans asked Director of Budget and Planning Camarie Moreno to walk through the proposed Tuition and Fee Book for the 2025-26 Academic Year & Summer 2025. The proposed fee book can be found on page 53 for review. The Tuition and Fee Advisory Committee (TFAC) is a committee of students, faculty, and staff that reviews university finances, enrollment trends, and comparisons to other Oregon public universities. A student survey was conducted to help inform their decision and make a recommendation to the University President. Director Moreno asked Alyssa Worthey, one of the student representatives, to talk about her experience with the process. Ms. Worthey emphasized that she thought it was a great transparent process and that the students had a voice, although student involvement can always be improved. Ultimately, the committee recommended a 4.76% increase in resident undergraduate tuition and a 4.57% increase in the health service fee for the upcoming academic year. Chair Evans appreciated Ms. Worthey for her time and participation on this committee.

Trustee Schwarzler moves, and Trustee Perez seconds a motion to recommend that the Board approve the 2025-2026 Academic Year & 2025 Summer Session Tuition & Fee Book as presented. There was no additional discussion.



Roll Call:

Chair Evans	Aye
Trustee Perez	Aye
Trustee Schwarzler	Aye
Trustee Zook	Excused
Motion Passes	

V. Break

At 3:11pm Chair Evans recesses the committee until 3:25pm.

At 3:27pm Chair Evans brings the committee back to order.

VI. REPORT & DISCUSSION ITEMS

1) University Budget Advisory Committee (UBAC) | tri-chairs

Dr. Melanie Landon-Hays, Zach Hammerle

Zach Hammerle reports on behalf of the University Budget Advisory Committee. Their report can be found on page 80 of the docket for review. Tri-Chair Hammerle mentioned that the university just had their first budget town hall. Student representation is something that UBAC is looking to expand. They have one student member and are actively working with ASWOU to identify a second student. They are actively looking for an additional staff person and a third co-chair. At their last meeting, the committee also discussed the need for more diverse information and the importance of transparency. They also mentioned the upcoming Budget Town Hall meeting they will host and the need for more feedback loops for stakeholders. Chair Evans asked how the budget town hall went last week. Tri-Chair Hammerle said the turnout was fantastic and the conversation was great. It was a good resource for the campus community.

2) University Technology Advisory Committee (UTAC) | | tri-chairs

Chelle Batchelor, Amy Clark, Thomas Litterer

All three of the University Technology Advisory Committee Tri-Chairs were present in the meeting and shared the update. Their report can be found in the docket on page 83 for review. Tri-Chair Batchelor mentioned their work on a digital accessibility policy which will help the university move forward towards compliance of new regulations for digital accessibility. Tri-Chair Litterer mentioned the ongoing work with the digital accessibility policy and the name policy. He also presented the timeline for the Banner optimization project, which includes self-service 9 and assessments of various areas of Banner. He highlighted the progress made in the student, financial aid, and human resources rapid implementation phases. Tri-Chair Litterer also clarified



the roles of consultants and staff augmentation employees in the project. Chair Evans asked about the role of limited duration employees, to which Tom explained they are hired for specific tasks and this entire project will be funded ultimately by the sustainability funds WOU received from the State.

3) Finance & Administration Report

Vice President for Finance and Administration Kwabena Boakye presented his report which can be found on page 84 of the docket. He started by discussing that this was his 33rd working day, and outlines his plans for improving financial processes. VPFA Boakye aims to align initiatives with the strategic plan, enhance budget planning, and implement a unified planning process. VPFA Boakye emphasized the importance of data-driven decision-making, risk management, and internal controls. He plans to develop a comprehensive budget schedule that includes revenue forecasting, expenditure planning, and stakeholder engagement. Additionally, VPFA Boakye is focusing on long-term sustainability and short-term solvency, with plans to create dashboards for monitoring financial health and return on investment. He also highlighted the reorganization of the capital planning and construction team under facilities which saved labor costs. VPFA Boakye also mentioned the student account hold policy, utility conservation efforts, and the student success center as significant achievements. He emphasized the importance of intentional planning and collaboration with the city to support sustainability. Finally, VPFA Boakye mentioned that the budget town hall was successful, with over 300 attendees and 51 pre-submitted questions. The team plans to continue providing ad-hoc services to help departments calculate the ROI on programs.

a. Cash Flow Projection

VPFA Boakye quickly presented the Cash Flow Projection which can be found on page 89 of the docket for review.

b. Facilities and Capital Projections Update

Assistant Vice President for Safety and Operations, Rebecca Chiles, presented a Facilities and Capital Project Update, which can be found on page 93 of the docket for review. AVP Chiles discussed the reorganization of the capital planning process, aiming to improve efficiency and communication, and the need for sustainability in the projects. She also mentioned the ongoing projects, including the Student Success Center, which need to spend \$817,000 by March 26. AVP Chiles also discussed the use of \$1.3 million left in the current capital improvement project remaining on the steam line project. We have about 1.3 million in the CIR dollars from the last biennium and 5.1 million for the next biennium. She emphasized the



importance of using the CIR dollar to match the rubric used by HECC for capital construction grading proposals.

4) Committee Charter Review | Evan Sorce, Secretary to the Board of Trustees

Chair Evans asked Secretary Sorce to walk through the Committee Charter as part of their review. Secretary Sorce focused on key points, including reviewing the mission statement for consistency with the strategic plan, overseeing financial policies and performance measures, and monitoring internal controls. The charter also covers the committee's role in budget approval, capital projects, and risk management. Secretary notes some areas needing updating, such as aligning with new legislation and the strategic plan. Secretary Sorce suggested that members review the charter in the shared Google Drive and provide feedback before the next meeting, approve it in May, and get it to the full board for their June board meeting.

VII. April 22-23 2025 BOARD MEETING PREPARATION

Chair Evans mentioned that the Management Report will be included on the consent agenda. Additionally, the new board statement, the updated board statements, the investment portfolio change for the quasi-endowment, and the tuition & Fees book for the 2025-26 Academic year are action items under the committee report.

VIII. UPDATES AND AROUND-THE-TABLE

No updates

IX. ADJOURNMENT

Chair Evans adjourned the meeting at 4:57pm

Finance & Administration Committee (FAC), April 30, 2025, FY2025 Management Report

Period 10 YTD Actual to Actual Variance:

This report provides ten months of actual revenue and expense activity (as of April 30, 2025) as compared to the same period in prior fiscal year.

Education & General Fund:

Revenues:

Tuition revenues are an ~\$1.265M increase. The increase is due to a combination of tuition increases (5% across all categories), the first cohort of 17 Occupational Therapy students (which totals \$436K for Fall, Winter, and Spring term tuition), and changes in enrollment. Fall 2024 was a decrease of 2.2% UG FTE and 1.5% GR FTE (excluding OTD) from Fall 2023, Winter 2025 was a decrease of 3.6% UG FTE and an increase of 8.5% GR FTE (excluding OTD) from Winter 2024, and Spring 2025 is a decrease of 4.5% UG FTE and 0.9% GR FTE (excluding OTD) from Spring 2024.

Online course fees are a decrease of \$272K, as a result of the enrollment decrease as well as online course fee offerings decreasing. Other fees have effectively decreased by \$90K, as FY25 includes \$606K of non-refundable tuition/fees, which were not allocated to general fund until the end of FY24. Fee remissions have increased \$332K.

Altogether, this results in net tuition and fees for FY25 Period 10 being \$1.177M more than FY24 Period 10, or \$571K more adjusting for the timing difference in non-refundable tuition/fees.

Government resources & allocations have increased by \$107K from the prior year, however FY24 includes \$1.022M of sustainability funds. Accounting for this, state appropriations have increased by \$1.129M. The Public University Support Fund (PUSF) for the 2023-25 biennium was funded at \$1B. 49% of PUSF is distributed in year 1 (FY24) and the remaining 51% is distributed in year 2 (FY25) and allocated among the public universities according to the Student Success and Completion Model (SSCM). Within each fiscal year, 36% is distributed for Q1, 24% for Q2 and Q3, and 16% for Q4. Our current revenue reflects all four quarters of FY25 distributions.

Gift grants and contracts revenue has increased by \$157K from prior year. Other revenues have decreased by \$188K from the prior year.

Overall, total revenues are \$71.585M, \$1.253M more, or adjusting for the difference in non-refundable tuition and fees and Sustainability funds, that is ~\$1.669M more than the prior year.

Expenses:

Personnel expenses are \$2.465M more than the prior period and reflect variations in faculty/staff from the prior year. Faculty received an ~4.09% COLA (varies by individual). Unclassified staff received a 3.25% COLA effective November 1, 2024. Classified staff received a 6.5% COLA effective April 1, 2024, a 2% COLA effective November 1, 2024, and are set to receive a 3.5% COLA effective June 1, 2025, as well as individual step increases. Additionally, the health OPE rate charge increased from \$1,417 to \$1,600 per month per individual (a 12.9% increase), effective November 2024 payroll.

Services and supplies expenses are \$1.326M less than the prior year. FY24 P10's actuals include many large expenditures we do not anticipate in FY25 (such as \$204K in anatomage tables for Occupational Therapy, \$50K of student meals for Destination Western, \$80K of USSE payroll services, \$46K vehicle purchase for public safety, and a \$380K contract to EAB). Additionally, FY24 P10 actuals includes a \$497K loss on investment, compared to FY25 P10 of \$8K.

Overall, total expenses are \$54.904M, \$1.139M more than the prior year.

Net Revenues less Expenses:

Net revenues less expenses have increased by \$114K compared to prior year, when adjusting for the difference in non-refundable tuition/fees and Sustainability funds, that is an effective ~\$530K increase.

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:

Enrollment Fees have increased by \$83K. Although enrollment has declined ~1.6% from Fall 2023 to Fall 2024, and ~1.8% from Winter 2024 to Winter 2025, and ~3.4% from Spring 2024 to Spring 2025, the decrease is offset by an increase in the health service fee from \$162 to \$175 per term (or for students not enrolled on the Monmouth campus, \$120 to \$130). The incidental fee remained flat (\$415 or \$210 for students not enrolled on the Monmouth campus). As a result health Service Fee revenue is up \$119K and incidental fee revenue is down \$22K from the prior year.

Sales and Services are up \$1.212M from the prior year, however ~\$1.5M of this is due to a change in Banner, which results in an effective decrease in Sales and Services of \$288K. Historically, when room and board were assessed the revenue went to an unearned income (liability) account, and then on a monthly basis was distributed to

housing/dining. Effective Spring 2025, room and board revenues immediately deposit to the respective housing/dining revenue account. While this causes a timing discrepancy when comparing this year to last, going forward it will make the accounting process more efficient (and align with how tuition/fees work for the education & general fund). Looking at FY24, in Period 11 & 12 Housing/Dining Sales & Services increased by \$1.5M due to the distribution of unearned income, whereas in FY25, no such distribution will happen in Period 11 & 12. Bookstore sales are down \$112K from prior year, contributing to the overall effective decrease in Auxiliary Sales & Services.

Other Revenue remains fairly consistent across all auxiliaries, with an increase from prior year of \$156K. Altogether, auxiliary revenue totals \$19.849M, a \$1.451M increase from prior year. Accounting for the change in accounting for housing/dining, this is effectively a \$49K decrease.

Expenses:

Personnel expenses are \$442K more than the prior year, with increases seen in Housing/Dining (\$141K), IFC-areas (\$75K), Athletics (\$270K), and Health Services (\$163K). Bookstore's personnel has decreased by \$78K.

Service & Supplies are \$199K more than the prior year, a decrease in Housing/Dining (\$236K) is offset by increases in IFC-areas (\$392K) and Athletics (\$203K). Altogether, auxiliary expenses total \$20.814M, an increase of \$641K from the prior year.

Net Revenues less Expenses:

Net revenues less expenses total -\$965K and have increased by \$810K compared to prior year. However, accounting for the \$1.5M change in revenue for housing/dining, net revenues less expenses have effectively decreased by \$690K.

Designated Operations, Service Departments, Clearing Funds:

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

In FY24 P10, the Clearing fund reflected a balance of \$1.125M of revenue, causing a misleading comparison for enrollment fees. Accounting for this, revenues are comparable to prior year. Expenses are down \$368K from the prior year, primarily in the Oregon Council of Presidents.

FY25 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 FY25. Projections for periods eleven through twelve are based on the actual FY24 realization/burn rates for period ten, which are applied to FY25 revenues and expenses.

Education & General Fund:

Revenues:

Total revenues are projected to be \$73.866M, \$718K more than the FY25 adjusted budget. Altogether, net student fees & tuition are projected to be \$32.929M, \$243K more than the adjusted budget. This is primarily due to graduate tuition coming in over budget. The adjusted budget assumes 6% attrition between terms. Actual attrition for UG between fall and winter was 7.9%, and between winter and spring was 6.1%. For graduate students, enrollment increased by 0.3% FTE from fall to winter, and 5.5% from winter to spring.

Government resources and allocation are projected at \$34.877M, \$84K less than the adjusted budget as a result of a decrease in Engineering Technology Sustainability Funds (ETSF). Gifts, grants, and contracts are projected at \$2.962M, \$362K more than the adjusted budget. Other revenues are projected to be \$3.097M, \$197K more than the adjusted budgeted amount.

Expenses:

Total expenses are projected to be \$68.412M, \$3.746M less than the FY25 adjusted budget. Personnel is projected to be \$59.745M, \$714K less than the budget; \$2.442M of faculty and staff salvage savings were incorporated into the FY25 adjusted budget.

Service and supplies are projected to be \$8.667M, \$3.032M less than the adjusted budget. This is reflective of campus efforts to minimize spending and continue to save wherever possible. Additionally, factors contributing to ~\$1.735M of the savings:

- The FY25 Adjusted Budget included a placeholder one-time S&S budget of \$500K for Sustainability Funds rollover, but only \$202K of the \$1.028M of Sustainability funds received in FY24 had gone unspent and needed rolled over. All the remaining \$202K has been spent in FY25, ~\$120K of S&S, and ~\$82K of personnel (a savings in S&S of \$380K)
- The FY25 Adjusted Budget incorporated several S&S additions that the President did not release to be spent: \$100K of one-time S&S for the Advancement campaign, \$47K of DEI S&S for Title IX/HSI, \$10K for Dean of

Students S&S, \$25K of S&S to expand Willamette Promise, and \$150K of S&S for longevity for Canvas and other LMS tools. This totals \$332K of S&S savings.

- Occupational Therapy anticipates ~\$200K of S&S savings (FY25 Adjusted Budget totaled \$395K) due to utilizing other funding sources and savings on equipment needed.
- The FY25 Adjusted Budget incorporates \$400K of S&S for course fee expenditures, but to date only ~\$141K has been spent (with an additional ~\$66K being spent on personnel).
- The FY25 Adjusted Budget incorporates \$780K of S&S for indirect expenditures, but to date only ~\$216K has been spent (with an additional \$132K being spent on personnel)

Transfer Schedule:

A projected transfer schedule is attached to provide details for the projected transfers in and out. This includes a transfer out of \$5.9M to Athletics, compared to the budgeted \$5.2M.

Net Revenues less Expenses and Transfers:

Net revenues less expenses and transfers are projected to be a loss of \$867K versus the FY25 adjusted budget of a loss of \$4.608M, an improvement of \$3.742M. Projected year-end fund balance is \$12.887M, or 17.45% of projected revenues.

Auxiliary Enterprises:

Revenues:

Total revenues are projected to be \$21.430M, \$951K more than the adjusted budget. Enrollment fees are projected to be \$6.034M, \$119K more than the budget. Sales and services are projected to be \$12.385M, \$154K more than budgeted. Other revenues are projected to be \$3.012M, \$678K more than the adjusted budget.

Expenses:

Total expenses are projected to be \$25.443M, \$1.042M more than the budget. Personnel is projected to be \$11.477M, \$4K more than the adjusted budget. Service and supplies are projected to be \$13.966M, \$1.038M more than the adjusted budget.

Net Revenues less Expenses and Transfers:

Net revenues less expenses and transfers are projected to be a gain of \$437K compared to the FY25 adjusted budget loss of \$800K. This results in a projected year end fund balance of \$5.649M.

Designated Operations, Service Departments, Clearing Funds:

Revenues:

Total revenues are projected to be \$2.534M, \$268K more than the budget.

Expenses:

Total expenses are projected to be \$1.597M, \$669K less than the budget.

Net Revenues less Expenses and Transfers:

Net revenues less expenses and transfers are projected to be a gain of \$937K compared to the FY25 net zero budget.

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee accept the FY25 Projected Year-End Report and the overall Management Report as of April 30, 2025.

Western Oregon University
P10 YTD Actual to Actual Variance

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

As of April 30, 2025
For the Fiscal Year Ended June 30, 2025

	P10 FY24 Actuals	P10 FY24 Realization/ Burn Rate %	P10 FY25 Actuals	P10 FY25 % of Budget	Variance Actuals %		Note
Education & General Fund							
Revenues							
Tuition	31,740		33,005		1,265		FY25 includes \$606K of non-refundable tuition fees
Online Course Fees	3,282		3,010		(272)		
Other Fees	1,214		1,730		516		
Less: Fee Remissions	(4,757)		(5,089)		(332)		
Net Student Fees & Tuition	31,479	96.37%	32,656	99.91%	1,177	3.54%	FY24 includes \$1.022M of Sustainability funds
Government Resources & Allocations	34,770	100.00%	34,877	99.76%	107	-0.24%	
Gift Grants and Contracts	1,404	52.71%	1,561	60.05%	157	7.34%	
Other Revenue	2,679	80.41%	2,491	85.88%	(188)	5.47%	
Total Revenues	70,332	95.78%	71,585	97.86%	1,253	2.08%	
Expenses							
Personnel	45,874	81.29%	48,339	79.95%	(2,465)	-1.33%	
Service & Supplies	7,891	80.40%	6,565	56.12%	1,326	-24.28%	
Total Expenses	53,765	81.15%	54,904	76.09%	(1,139)	-5.07%	
Net Revenues less Expenses	16,567		16,681		114		

Western Oregon University
P10 YTD Actual to Actual Variance

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

As of April 30, 2025
For the Fiscal Year Ended June 30, 2025

	P10 FY24 Actuals	P10 FY24 Realization/ Burn Rate %	P10 FY25 Actuals	P10 FY25 % of Budget	Variance Actuals %		Note
Auxiliary Enterprises Funds							
Revenues							
Enrollment Fees	5,808	97.64%	5,891	99.60%	83	1.96%	Timing discrepancy is \$1.5M
Sales and Services	10,686	83.95%	11,898	97.28%	1,212	13.32%	
Other Revenue	1,904	68.41%	2,060	88.28%	156	19.87%	
Total Revenues	18,398	85.73%	19,849	96.92%	1,451	11.19%	
Expenses							
Personnel	9,095	83.10%	9,537	83.12%	(442)	0.03%	
Service & Supplies	11,078	80.75%	11,277	87.24%	(199)	6.49%	
Total Expenses	20,173	81.79%	20,814	85.30%	(641)	3.51%	
Net Revenues less Expenses	(1,775)		(965)		810		
Designated Operations, Service Departments, Clearing Funds							
Revenues							
Enrollment Fees	1,154	3011.98%	39	81.99%	(1,115)	-2929.99%	
Sales and Services	95	66.79%	104	81.98%	9	15.18%	
Other Revenue	1,491	76.14%	1,810	86.53%	319	10.39%	
Total Revenues	2,739	128.13%	1,953	86.18%	(786)	-41.95%	
Expenses							
Personnel	889	92.80%	564	54.76%	325	-38.04%	
Service & Supplies	932	89.79%	889	71.84%	43	-17.94%	
Total Expenses	1,821	91.23%	1,452	64.08%	368	-27.15%	
Net Revenues less Expenses	919		501		(418)		

Western Oregon University
FY25 Projected Year-End
(Unaudited, non-GAAP, for management purposes only)
(in thousands)

As of April 30, 2025
For the Fiscal Year Ended June 30, 2025

	FY24 Year-End Actuals	FY25 Projected Year-End	FY25 Adjusted Budget	Variance FY25 Projected Year-End to Budget	Note
Education & General Fund					
Student Fees & Tuition (net of remissions)	32,666	32,929	32,686	243	
Government Resources & Allocations	34,770	34,877	34,961	(84)	
Gift Grants and Contracts	2,664	2,962	2,600	362	
Other Revenue	3,331	3,097	2,900	197	
Total Revenues	<u>73,431</u>	<u>73,866</u>	<u>73,148</u>	<u>718</u>	
Personnel	56,436	59,745	60,459	714	
Service & Supplies	9,815	8,667	11,699	3,032	
Total Expenses	<u>66,250</u>	<u>68,412</u>	<u>72,158</u>	<u>3,746</u>	
Net Transfers	7,447	6,320	5,598	(722)	Projection based on transfer schedule.
Total Expenses and Transfers	<u>73,697</u>	<u>74,732</u>	<u>77,756</u>	<u>3,024</u>	
Net Revenues less Expenses	(266)	(867)	(4,608)	3,742	
Fund Balance at the Beginning of the Year	14,025	13,754			
Additions/Deductions to Fund Balance	<u>(5)</u>	<u>-</u>			
Fund Balance at the End of the Year	<u><u>13,754</u></u>	<u><u>12,887</u></u>			
Fund Balance as a Percentage of Revenues	18.73%	17.45%			

Western Oregon University
FY25 Projected Year-End
(Unaudited, non-GAAP, for management purposes only)
(in thousands)

As of April 30, 2025
For the Fiscal Year Ended June 30, 2025

	FY24 Year-End Actuals	FY25 Projected Year-End	FY25 Adjusted Budget	Variance FY25 Projected Year-End to Budget	Note
Auxiliary Enterprises Funds					
Enrollment Fees	5,949	6,034	5,915	119	
Sales and Services	12,728	12,385	12,231	154	
Other Revenue	2,784	3,012	2,334	678	
Total Revenues	21,460	21,430	20,479	951	
Personnel	10,946	11,477	11,474	(4)	
Service & Supplies	13,719	13,966	12,927	(1,038)	
Total Expenses	24,665	25,443	24,401	(1,042)	
Net Transfers	(6,801)	(4,450)	(3,122)	1,328	Projection based on transfer schedule.
Total Expenses and Transfers	17,863	20,993	21,279	286	
Net Revenues less Expenses	3,597	437	(800)	1,237	
Additions/Deductions to Fund Balance	(1,898)	(1,869)			
Fund Balance at the Beginning of the Year	5,383	7,082			
Fund Balance at the End of the Year	7,082	5,649			
Fund Balance as a Percentage of Revenues	33.00%	26.36%			
Designated Operations, Service Departments, Clearing Funds					
Enrollment Fees	38	1	48	(47)	
Sales and Services	142	155	127	29	
Other Revenue	1,958	2,377	2,092	286	
Total Revenues	2,138	2,534	2,266	268	
Personnel	958	608	1,030	422	
Service & Supplies	1,038	990	1,237	247	
Total Expenses	1,996	1,597	2,266	669	
Net Transfers	(149)	-	-	-	Projection based on transfer schedule.
Total Expenses and Transfers	1,847	1,597	2,266	669	
Net Revenues less Expenses	291	937	-	937	
Additions/Deductions to Fund Balance	(219)	(233)			
Fund Balance at the Beginning of the Year	2,621	2,692			
Fund Balance at the End of the Year	2,692	3,396			
Fund Balance as a Percentage of Revenues	125.93%	134.00%			

Western Oregon University
Transfers Schedule - Projected FY25
(Unaudited, non-GAAP, for management purposes only)

	E&G			Auxiliary	Des Ops - Serv Dept.	Plant fund	Other	Total
Transfers In E&G				(a)				
Actual				50,200				50,200
Upcoming				10,040				10,040
Transfers Out E&G				(b)	(c)	(d)	(e)	(f)
Actual				-	-	22,000	-	3,955
Upcoming				5,900,000	150,000	-	294,000	10,283
Transfers In AUX	(b)	(c)	(d)			(g)	(h)	
Actual	-	-	22,000			516,000	-	538,000
Upcoming	5,900,000	150,000	-			-	-	6,050,000
Transfers Out AUX	(a)						(h)	
Actual	50,200						-	50,200
Upcoming	10,040						2,077,972	2,088,012
Transfers In DO, SD								
Actual								-
Upcoming								-
Transfers Out DO, SD								
Actual								-
Upcoming								-

Type	Description
(a)	Parking support of public safety
(b)	Athletic operations support
(c)	Child Development Center support
(d)	Smith Fine Arts support
(e)	Small-Scale Energy Loan Program debt service
(f)	Miscellaneous (endowment matches, cost shares, etc.)
(g)	Auxiliary transfers to/from building/equipment reserves
(h)	Misc. auxiliary transfers, including debt payments for Housing and Recreation Center Building Fee
(i)	Misc. designated operations and service departments transfers

Cash Flow Narrative FY25

Executive Summary:

- **Beginning cash balance is \$35,290,407**
- **Projected ending cash balance is \$28,980,462**
- **The operating projected cash ending balance net of the \$1.3M restricted steam line fund is \$30,304,452**

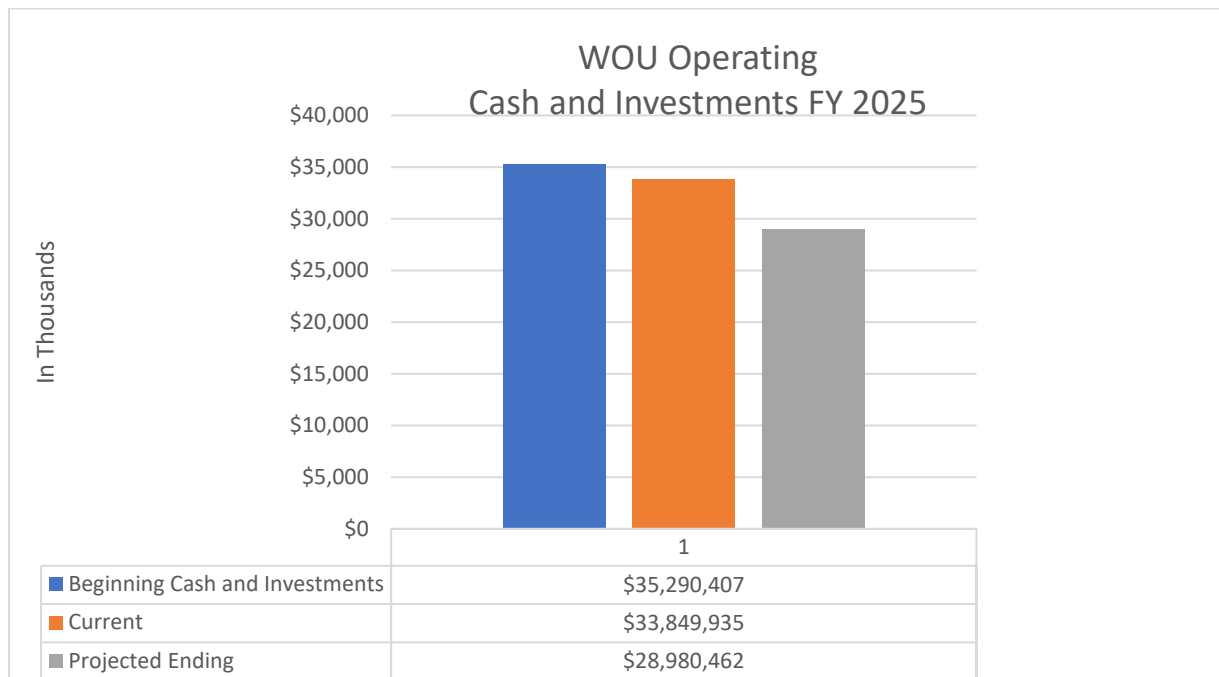
The statement of cash flows enables users of the financial statements to determine how well an entity's income generates cash and to predict the potential of an entity to generate cash in the future. The purpose of the cash flow forecast is to present cash inflows and outflows for a reporting period 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 FY2025 with a cash & investment balance of \$35.29M.

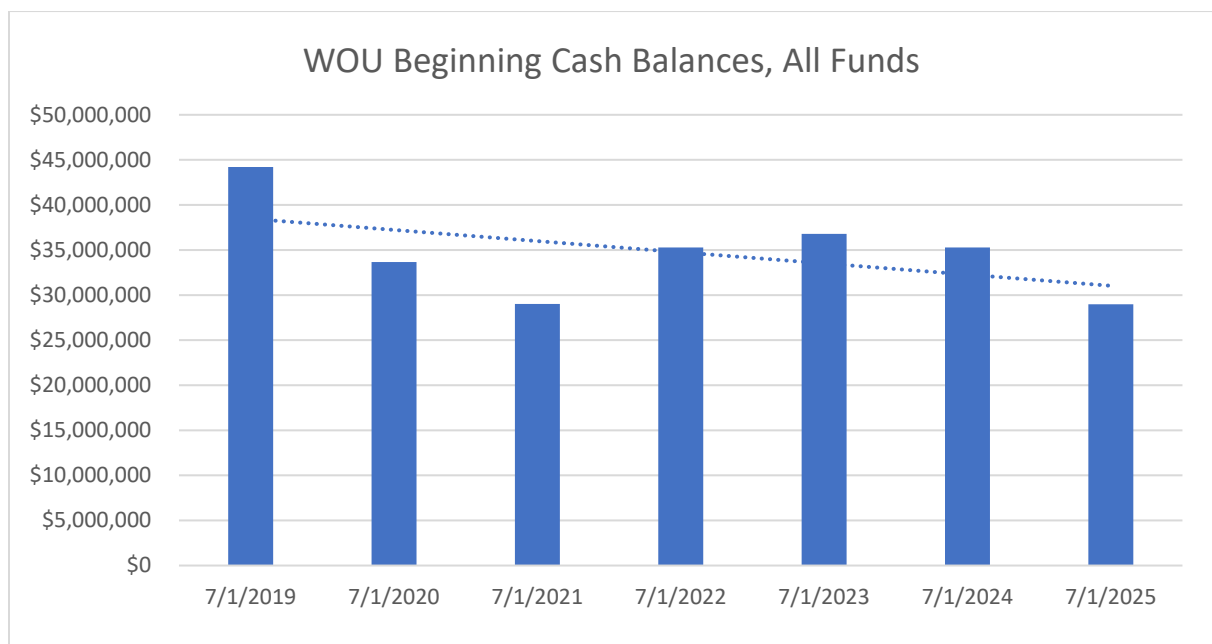
You will note this does not have a one-to-one relationship with the Management Report, this is due to two reasons. The Management Report looks at individual fund activity for Education & General, Auxiliaries, and Designated Operations & Service funds; while these funds are the main funds for the University, other funds exist as well (such as Capital, Grant and Agency funds). The Cash Flow forecast incorporates all cash & investments for the University other than the cash balance related to Perkins loans (\$675,824 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 FY2025, the cash flow projection is based on actuals through April then several assumptions including an enrollment decrease of 2.5% overall for the year, the Board approved tuition increases, a 2% increase in services & supplies (S&S). The Steam Line Project is included but noted below the cash flow since are restricted dollars and cannot be used for operations. Salary increases and Other Payroll Expenses (OPE) rate increases have been included as of what we understand currently. The cash flow projection shows a \$4.99M decrease.

We will continue to monitor and adjust monthly. Current financial conditions continue to put pressure on cash flow.



Data is based upon the accounting system information. Actual cash and investments on deposit at 07/01/25 is projected as \$28,980,462. Projected Ending Data excludes Restricted Cash for the Steam Line Project (\$1.3M).



Note: The positive amounts in 2021-2023 is primarily related to the Federal stimulus funding received. Projected 7/1/2025 Balance is reduced by \$1.3M for Steam Line Project.

Western Oregon University
Monthly Cash Flow and Accrual Forecast

	Actuals											Estimates	
	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	
Starting Cash and investment FY2025 (June 30, 2024)													
\$	35,290,407												
Beginning Cash Estimate	\$	35,290,407	37,122,715	30,757,258	34,821,160	38,350,594	33,291,362	28,554,516	38,236,068	33,351,185	33,849,935	37,677,256	33,321,067
Adjusted Beginning Cash and investment Balance (Actual)		35,290,407	37,122,715	30,757,258	34,821,160	38,350,594	33,291,362	28,554,516	38,236,068	33,351,185	33,849,935	37,677,256	-
Inflows													
Monthly Revenue Estimates		17,393,250	7,204,602	19,549,351	15,051,504	4,114,074	14,805,403	25,943,425	5,479,674	24,901,987	11,845,105	6,268,206	12,958,609
Estimated Cash Impacts GL Accrual Activity		1,844,923	(6,368,804)	4,054,607	3,543,520	(5,058,808)	(3,603,358)	9,963,333	(5,155,534)	513,885	3,814,657	(554,161)	(2,949,547)
Total Revenue and GL Inflows		19,238,174	835,798	23,603,958	18,595,024	(944,734)	11,202,045	35,906,758	324,141	25,415,872	15,659,762	5,714,045	10,009,062
Outflows													
Monthly Labor Estimates		4,779,595	4,777,602	5,090,877	6,742,517	7,594,401	7,550,469	7,346,114	7,503,859	7,461,637	7,424,051	7,465,875	7,467,982
Monthly Expense Estimates		3,409,278	2,909,789	16,237,889	10,301,363	2,612,675	14,210,658	4,844,765	3,007,041	12,545,332	2,959,571	2,604,359	5,493,177
Monthly Debt Estimates		610,521	-	3,494	-	-	-	79,558	-	5,110	-	-	64,519
Total Operating Ledger Outflows	\$	8,799,395	\$ 7,687,391	\$ 21,332,260	\$ 17,043,880	\$ 10,207,076	\$ 21,761,127	\$ 12,270,436	\$ 10,510,900	\$ 20,012,079	\$ 10,383,622	\$ 10,070,234	\$ 13,025,677
Net Flows		10,438,779	(6,851,593)	2,271,698	1,551,144	(11,151,810)	(10,559,082)	23,636,322	(10,186,759)	5,403,793	5,276,140	(4,356,188)	(3,016,615)
Ending Cash Estimate		37,122,715	30,271,121	33,028,957	36,372,304	27,198,784	22,732,280	52,190,839	28,049,308	38,754,978	39,126,075	33,321,067	30,304,452
Actual Ending Cash Balance (Banner)	\$	37,122,715	\$ 30,757,258	\$ 34,821,160	\$ 38,350,594	\$ 33,291,362	\$ 28,554,516	\$ 38,236,068	\$ 33,351,185	\$ 33,849,935	\$ 37,677,256		
Actual Less Forecast		-	486,137	1,792,204	1,978,290	6,092,578	5,822,236	(13,954,771)	5,301,877	(4,905,043)	(1,448,819)	(33,321,067)	(30,304,452)
% Deviation from Original Forecast		0.00%	1.61%	5.43%	5.44%	22.40%	25.61%	-26.74%	18.90%	-12.66%	-3.70%	-100.00%	-100.00%
30 Day Cash Outflow Requirement		8,799,395	7,687,391	21,332,260	17,043,880	10,207,076	21,761,127	12,270,436	10,510,900	20,012,079	10,383,622	10,070,234	13,025,677
Excess/(Shortfall) over 30 Day Outflow Requirement	\$	26,491,012	\$ 29,435,324	\$ 9,424,999	\$ 17,777,280	\$ 28,143,518	\$ 11,530,235	\$ 16,284,080	\$ 27,725,168	\$ 13,339,106	\$ 23,466,313	\$ 27,607,022	\$ (13,025,677)
60 Day Cash Outflow		16,486,786	29,019,651	38,376,140	27,250,956	31,968,204	34,031,564	22,781,336	30,522,979	30,395,701	20,453,856	23,095,911	13,025,677
Excess/(Shortfall) over 60 Day Outflow	\$	18,803,621	\$ 8,103,064	\$ (7,618,881)	\$ 7,570,204	\$ 6,382,391	\$ (740,201)	\$ 5,773,180	\$ 7,713,089	\$ 2,955,484	\$ 13,396,079	\$ 14,581,345	\$ (13,025,677)
Forecast for Steamline Project Expenses, \$4.21M in FY25		1,202,969	1,792	-	4,067,178	1,625,599	1,155,950	112,447	-	-	-	-	-
Student Success 22M - 7 M on reimbursement		1,387,761	0	2,737,098	1,207,884	0	1,538,854	372,487	156,889	918,622	0	50,000	0
OT Salem Project ~ 1.3M I to finish by Oct		428,571	428,571	428,571					20,082			13000	29000
Welcome Center								189,741.29	-			6000	
CIR Misc												61000	61000
total CIR projects		428,571	428,571	428,571	0	0	0	0	20,082	0	0	13,000	29,000

Finance and Administration Committee (FAC), May 21, 2025 Vice President for Finance and Administration (VPFA) Report

In the past 54 days at WOU, the quest to adapt to existing financial and administrative processes has continued, while stakeholder engagements to implement new proposed transformative processes are ongoing. At the April meeting, the VPFA report included certain identified opportunities for fiscal transformation. Specifically, the VPFA report mentioned initiatives to be implemented to achieve fiscal transformation, such as (a) strengthening budget principles, that is, implementing a framework for planning, constituent engagement, prioritization and resource allocation, (b) emphasizing efficient processes, including internal controls, compliance and enterprise risk management, (c) refining cost accumulation estimates and revenue projections, and (d) enriching data for decision making, including program reviews, return on investment analysis and continuous improvement. The VPFA report mentioned the inclusion of implementation roadmaps in subsequent Board reports.

Included in this report are two proposed roadmaps (1) Budget Development Timelines and (2) Budget Prioritization Rubric related to the ‘strengthening budget principles’ initiative. This initiative will implement a framework for budget planning, constituent engagement, budget prioritization and allocation. The overarching goal is to implement a budget system that aligns resource allocation decisions with departmental goals and the WOU Strategic Plan. See the Proposed Budget Development Timelines and the Proposed Budget Prioritization Rubric below.

The following paragraphs align the Finance and Administration activities and accomplishments with the WOU Strategic Plan.

INSTITUTIONAL SUSTAINABILITY

Goal: Enhance the financial stability and sustainability of the institution through strategic financial planning, responsible resource allocation, and innovative revenue-generation initiatives, ensuring long-term resilience and success.

Activities & Accomplishments

Budget Planning: Budget planning and development activities are ongoing with the scrutiny to contain cost escalation and reduce the structural deficit in order to achieve a balanced budget in the shortest possible time frame. A proposed budget development timeline and a proposed budget prioritization rubric were developed and shared with the campus community at the UBAC Town Hall. These proposals are scheduled for implementation starting with the FY2027 budget cycle. Also, development of the FY26 Preliminary Budget was completed. The budget development involved extensive stakeholder engagements, including discussions on the budget at the UBAC Town Hall. In addition, monthly budget status reports were generated and shared with budget managers to monitor their spend levels. Further, Management Reports were prepared and shared with the Board of Trustees showing the preliminary budget approved by the Board, adjusted budget approved by the Board, actual revenues and expenses compared with the approved adjusted budget, and projected year-end actual results.

Long-term Sustainability: As part of efforts to be agile and proactive with budget course corrections for long-term fiscal sustainability, a five-year fiscal plan was created for Education & General Fund. This fiscal plan models projections resulting from assumptions related to future trends and patterns of enrollment, revenues and expenses. The five-year fiscal plan should provide a roadmap regarding expected revenues, estimated expenditure outlays, reserve funds, and the amounts needing necessary course correction to balance the budget. The 5-year Plan was updated based on the FY2025 actual numbers as of April 30 and the FY2026 Preliminary Budget numbers. See the Updated 5-Year Plan as of April 30, 2025 below.

Short-term Solvency: To ensure adequate liquidity and short-term solvency to meet current obligations, cash inflows and outflows are analyzed, and a cash flow projection is prepared to map out the short-term operational cash needs. The Cash Flow Projection was updated as of May 12. Also, coordinated collaborative efforts involving the Controller's Office and Sponsored Programs Office resulted in improvements in cash collections from outstanding grants receivable. Specifically, as of April 18, outstanding grants receivable was about \$9.7 million. With diligent support from the Controller's Office, the outstanding grants receivable has reduced to \$5.7 million as of May 12. The Controller's Office intervention support will continue with weekly collaborative meetings with the Sponsored Programs Office to keep the momentum going on the grants billing and collection efforts.

Banner Optimization: Engagement in Banner Optimization processes are ongoing. A projected efficiency savings of 5148 hours per year is expected by the end of the calendar year from phase one projects: Financial Aid, Human Resources, Banner Student, and other. Phase two Business Process Analysis (B2B) sessions are planned for Human Resources & Payroll, Accounts Receivable, Finance, and Banner Access Management before the end of Summer.

Central Support Services: Efforts to explore the feasibility of establishing a Central Support Services unit within Finance and Administration are ongoing. There appears to be potential cost savings through efficiencies in streamlined processes for a Central Support Services unit.

STUDENT SUCCESS

Goal: Enhance degree completion rates for undergraduate, graduate, and transfer students, through strategic initiatives focused on academic support, streamlined pathways, and the necessary services that ensure timely and successful attainment of their educational goals.

Activities & Accomplishments

Student Payment System: The Bursar's Office has initiated work on student payment accessibility platform. Solicitations for vendor quotes and product demonstrations are ongoing. When implemented, students will have a more flexible platform to pay their bills to the University.

TRANSFORMATIONAL DIVERSITY

Goal: Foster an inclusive educational, living, and work environment at Western Oregon University, ensuring that students and employees feel a profound sense of belonging and have abundant opportunities for growth and success.

Activities & Accomplishments

Related activities supporting Equity Assessment efforts are ongoing.

COMMUNITY STRENGTH

Goal: Cultivate and maintain a culture at Western Oregon University that embraces collaboration, connection, and communication as we build meaningful partnerships with internal and external communities, while enriching the educational experience of our students.

Activities & Accomplishments

Collaboration with Polk County: The University Computing Solutions office met with state representatives to discuss an Emergency Operations Center for Polk County as part of the new Data Center major capital proposal.

Collaboration with Central School District: The Campus Public Safety department is working closely with Central School District to provide security for the school district's commencement activities on the WOU campus in June.

Town Hall: As part of efforts for transparency and university community engagement in the budget process, a budget town hall was organized by UBAC to bring the university community together to share budget status information and ideas to transform the budget development and resources allocation processes.

Western Oregon University
Budget & Planning Office
Proposed Budget Development Timeline

Timeline	Deadline	Tasks	Responsible
July	TBD	<ol style="list-style-type: none"> 1. New budget year 2. Review budget upload in Banner 	<ol style="list-style-type: none"> 1. Budget Authorities 2. Budget Authorities
August	TBD	<ol style="list-style-type: none"> 1. Monthly budget status report distribution 	<ol style="list-style-type: none"> 1. Budget & Planning
September	TBD	<ol style="list-style-type: none"> 1. Monthly budget status report distribution 	<ol style="list-style-type: none"> 1. Budget & Planning
October	TBD	<ol style="list-style-type: none"> 1. UBAC recommendations on budget priorities 2. Academic Sustainability Committee (ASC) recommendations 3. Departmental and division goals, targets and outcomes reviews 4. Vacant position analysis and replacement assessment 5. Communication of quarterly budget report (as of Sept 30) 6. Monthly budget status report distribution 	<ol style="list-style-type: none"> 1. UBAC 2. ASC & Provost 3. Area Directors & VPs 4. HR & Budget Authorities 5. UBAC Town Hall 6. Budget & Planning
November	TBD	<ol style="list-style-type: none"> 1. Establish budget priorities 2. Preliminary enrollment estimates for tuition & fees projection 3. Preliminary estimates for salary/OPE rates 4. IFC current service level budget & revenue estimates 5. Reconstitute IFC 6. Reconstitute TFAC 7. Submit management report (as of Sept 30) to FAC for acceptance 8. Submit management report (as of Sept 30) to BOT for acceptance 9. Monthly budget status report distribution 	<ol style="list-style-type: none"> 1. President, SLC & UBAC 2. Enrollment Management 3. HR & Budget 4. Budget & Planning 5. VPSA 6. VPFA 7. FAC 8. BOT 9. Budget & Planning
December	TBD	<ol style="list-style-type: none"> 1. Issue budget development instructions 2. Budget worksheet disbursement 	<ol style="list-style-type: none"> 1. President & VPFA 2. Budget & Planning

Western Oregon University

Budget & Planning Office

Budget Prioritization Rubric

Mission & Strategic Goals Fiscal Year XXXX		Rating				
Rate each budget request to the extent it meets the WOU mission and strategic goals	Priority Weight	4 Critical	3 Essential	2 Important	1 Aspirational	Total Points
		Normal operation of the University is not possible without it	Fundamental to the long-term growth of the University and essential to the department's development	Important for the department's operation to meet minimum standards and for on-going activities	Enhances the growth and operation of the department	
Mission Promotes the provision of a personalized learning community where individuals experience a deep sense of belonging and empowerment	1					
Community Strength Enables the cultivation and maintenance of a culture that embraces collaboration, connection, and communication as we build meaningful partnerships with internal and external communities, while enriching the educational experience of our students	2					
Transformational Diversity Assists in fostering an inclusive educational, living, and work environment, ensuring that students and employees feel a profound sense of belonging and have abundant opportunities for growth and success	3					
Institutional Sustainability Enhances the financial stability and sustainability of the institution through strategic financial planning, responsible resource allocation, and innovative revenue-generation initiatives, ensuring long-term resilience and success	4					
Student Success Enhances degree completion rates for undergraduate, graduate, and transfer students, through strategic initiatives focused on academic support, streamlined pathways, and the necessary services that ensure timely and successful attainment of their educational goals	5					

		3. Call for budget requests, including commitments & obligations 4. Conduct budget manager workshop 5. Call for new course fees & existing course fee changes 6. Monthly budget status report distribution	3. President & VPFA 4. Budget & Planning 5. Provost 6. Budget & Planning
January	TBD	1. New course fees & changes to existing course fees due 2. Budget requests due, including commitments & obligations 3. IFC & TFAC meetings begin 4. Initial review of budget requests 5. Communication of budget request summary 6. Communication of quarterly budget report (as of Dec 31) 7. Monthly budget status distribution	1. Provost 2. Budget Authorities 3. IFC & TFAC 4. President, SLC & UBAC 5. UBAC Town Hall 6. UBAC Town Hall 7. Budget & Planning
February	TBD	1. TFAC open forum/survey 2. Submit management report (as of Dec 31) to FAC for acceptance 3. Submit management report (as of Dec 31) to BOT for acceptance 4. Monthly budget status report distribution	1. TFAC 2. FAC 3. BOT 4. Budget & Planning
March	TBD	1. IFC finalizes rate & allocations 2. TFAC finalizes recommendations to President 3. Prepare Tuition & Fee Book 4. Review Tuition & Fee Book 5. Budget stakeholder engagements 6. Monthly budget status report distribution	1. IFC 2. TFAC 3. Budget & Planning 4. President & SLC 5. Budget & Planning 6. Budget & Planning
April	TBD	1. Submit Tuition & Fee Book to FAC for approval 2. Submit Tuition & Fee Book to BOT for approval 3. Finalize enrollment estimates for tuition & fees revenue 4. Finalize estimates for salary/OPE rates 5. Budget request decisions	1. FAC 2. BOT 3. Enrollment Management 4. HR & Budget 5. President, SLC & UBAC

		6. Communication of budget request decisions 7. Budget stakeholder engagements 8. Finalize draft budget for review 9. Communication of quarterly budget report (as of Mar 31) 10. Submit management report (as of Mar 31) to FAC for acceptance 11. Submit management report (as of Mar 31) to BOT for acceptance 12. Monthly budget status report distribution	6. Budget & Planning 7. Budget & Planning 8. Budget & Planning 9. UBAC Town Hall 10. FAC 11. BOT 12. Budget & Planning
May	TBD	1. Review draft budget 2. Communication of finalized draft budget 3. Submit draft budget to FAC for approval 4. Submit management report (as of Apr 30) to FAC for acceptance 5. Monthly budget status report distribution	1. President, SLC & UBAC 2. UBAC Town Hall 3. FAC 4. FAC 5. Budget & Planning
June	TBD	1. Submit draft budget to BOT for approval 2. Submit management report to BOT for acceptance 3. Load approved budget into Banner 4. Monthly budget status report distribution	1. BOT 2. BOT 3. Budget & Planning 4. Budget & Planning

Updated 5-Year Plan

	FY25						
	Budget	Proj. Actuals	FY26	FY27	FY28	FY29	FY30
Total Revenues	73,147,565	73,865,551	76,210,860	80,358,432	83,643,762	86,835,173	89,690,655
Total Expenses & Transfers	77,755,947	74,732,066	79,882,387	81,760,987	84,469,151	87,269,540	90,165,471
Net	(4,608,382)	(866,515)	(3,671,527)	(1,402,555)	(825,389)	(434,367)	(474,816)
Beginning Fund Balance	13,753,975	13,753,975	12,887,460	9,215,933	7,813,378	6,987,989	6,553,622
Ending Fund Balance	9,145,593	12,887,460	9,215,933	7,813,378	6,987,989	6,553,622	6,078,806
Fund Balance as a % of Revenues	12.50%	17.45%	12.09%	9.72%	8.35%	7.55%	6.78%

FY26 based on DRAFT Proposed Preliminary Budget

Finance and Administration Committee (FAC), May 21, 2025, Capital Spending Report

Major Capital Projects

Status of the two approved and funded major capital projects are below.

Projects	Cost	Funding Left	Expected Completion
Student Success Center	\$22 million	\$817,000 MODS Demo, 1% art, ADA sidewalk upgrades	March 2026
Steam Line (Paving)	\$16.5 million	\$1.3M Paving Church Street to Stadium Drive	Summer 2025

Capital Improvement and Renewal (CIR) Projects

The Capital Improvement and Renewal provides funding to the seven public universities, including Western Oregon University, to address deferred maintenance, code compliance, safety issues, and Americans with Disabilities Act (ADA) accessibility improvements for campus facilities. These projects do not involve acquisition of buildings, structures, or land; classroom or lab modernization; or improvements to auxiliary facilities.

For the FY2023 CIR expiring in March 2026, \$3.78 million was allocated and \$1.26 million is remaining. CIR allocation for FY2025 is \$5.15 million.

The status of some ongoing CIR projects are below.

CIR Project	Status	Projected Cost	Expected Completion
WOU Salem: (HVAC)	75%	\$52,000	Spring 2025
Roofs-HL, Admin, Camp, Facilities, Jensen, Watson, Rice (partial), Gentle	0%	\$2.8 million	Summer 2025 & 2026
Natural Science Chiller installation	0%	\$120,000	Summer 2025
ADA sidewalk upgrades	0%	\$115,000	Summer 2025
Hazmat Shed	0%	\$75,000	Fall 2025
NPE Lighting	50%	\$35,000	Summer 2025
HVAC Controllers (Smith, Rice, NPE)	25%	\$75,000	Spring 2025
Drainage Correction	75%	\$100,000	Spring 2025

Other possible future projects with approximately \$3 million remaining:

1st floor Administration remodel
Cottage remodel
Rice Fire Systems
Todd elevator
Smoke detector upgrades
ADA door access

May 2025 UTAC Report

UTAC met once in April since the last FAC meeting. The meeting included introductions and updates, followed by old and new business discussions. Progress continues on the following efforts:

- **Software strategy (financial sustainability):** UTAC continued our discussion about goals to ensure that the software the university purchases is 1) accessible, 2) non-duplicative, and 3) secure. Two brainstorming activities were conducted: a) Identify current software use, categorization, funding sources (central, departmental, out-of-pocket). b) Brainstorm desired software if funding were available. The KACE program that UCS implemented will provide a technological foundation for gathering software usage information. The new VPF&A process for gathering budget commitments and obligations will provide another perspective on software used across campus
- **Digital Accessibility Policy (transformational diversity):** Chelle and Tom are working with the Campus Accessibility Committee to revise the policy, separate procedural details, and begin the approval process.
- **Banner Security & Access Group (financial sustainability):** In order to streamline Banner access management (BAM), WOU will work with SIG to improve the approval process. A UCS employee will prioritize BAM requests beginning next week.
- **Name Policy Subcommittee (transformational diversity):** The charge is shifting from analysis to implementation, utilizing "Name Types" to differentiate between the name that will be used across WOU systems and the legal name, which only needs to be used in specific cases.
- **Laptop Replacement (financial sustainability):** With the pending replacement of a large number of computers due to the end of service for Windows 10 this Summer, we discussed ways to stay within budget by reducing laptop features and enforcing the existing remote work policy of one computer per person. KACE is providing an accurate count of computer replacements needed.
- **Banner Optimization (financial sustainability):** Business Process Analysis (BPA) sessions are planned for HR/Payroll, Accounts Receivable, Finance, and Banner Access Management before the end of summer (part of phase two) to align Banner modules with best practices. A projected efficiency savings of 5148 hours per year is expected by the end of the calendar year from phase one projects: Financial Aid, HR, Banner Student, and KACE. Self-Service 9 was mentioned, with a future demonstration planned.

Banner Timeline (+4 Months)

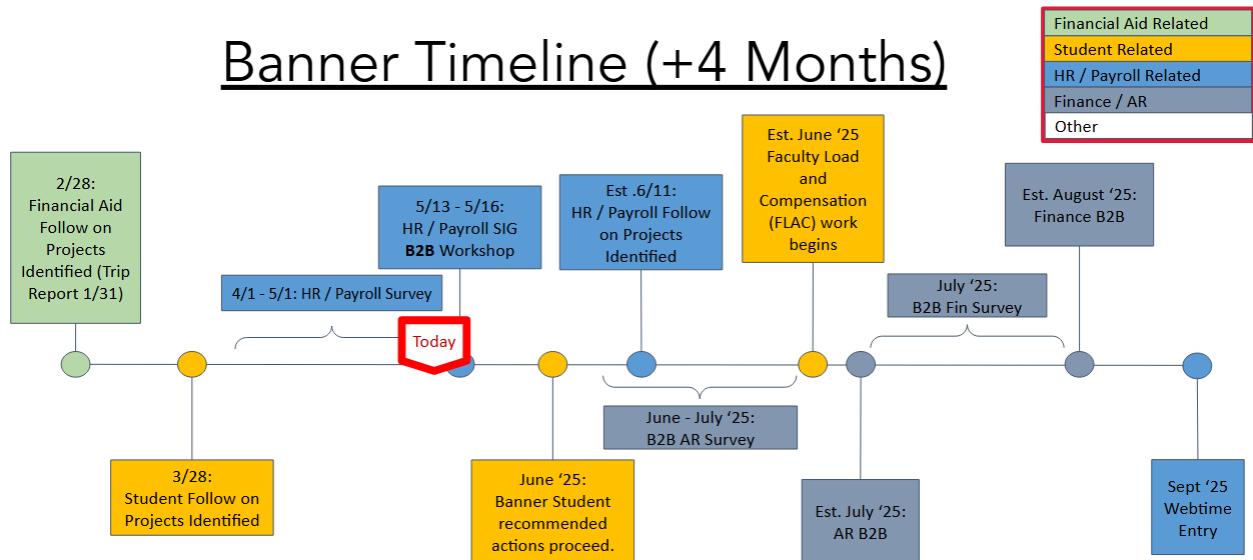


Image 1: Update Banner Optimization timeline with Phase 2 items added.



Image 2: 2025 Predicted cumulative hours saved from phase 1 Banner Optimization projects: Financial Aid, HR, KACE, and Banner Student.

TO: Spring 2025 Report - UBAC Report

WESTERN OREGON UNIVERSITY BOARD OF TRUSTEES
COMMITTEE

FROM: UNIVERSITY BUDGET ADVISORY COMMITTEE FINANCE &
ADMINISTRATION COMMITTEE

RE: UBAC REPORT SPRING 2025

For this term, the UBAC committee has met:

April 3, 17, May 1, from 2:00-4:00 PM

We canceled our May 15th meeting to encourage people to attend the WOU Advocacy Day.

Our next meeting is June 1st from 2:00-4:00 PM

Summary

This approach to budgeting is designed to enable the University to align its financial resources with its mission, vision and values. In doing so, budgets will be better able to meet changing institutional needs and be responsive to our historical mission as well as new opportunities. The success of the model will depend, to a great extent, on the degree to which the budgeting process allows for campus-wide dialog and participation and the degree to which decisions related to new resources and reallocation of existing resources are linked to the agreed upon strategic directions of the university.

WOU Core Values

Centering Students -

- We have begun to have regular attendance from our student rep: Ava Engelhard; she has been a great addition to the committee and brings great questions and insights.
- ASWOU recently added another student representative as well, Fernando Robles.
- Melanie met with Ava Engelhard on May 11th to answer questions and to discuss ways to help student representatives feel more comfortable speaking up in meetings, providing context for work that began before they joined UBAC.
- Additionally ASWOU did attend the Budget town hall on May the 7th.
- We are working to transition meeting minutes to our webpage as well. This question was directed to UBAC by student voices.

TO: Spring 2025 Report - UBAC Report

Fostering Accessibility -

- Consistently, UBAC has sought to foster accessibility in past and present by fostering representation across campus; UBAC continues to search for unrepresented bodies to fill roles according to the committee's model.
- Nominations for staff seats (both classified and unclassified) are processed by the staff senate now. From this we will fill two classified and only Unclassified representative to fill our committee. Nominations for faculty representatives go through the Faculty Senate and we have one open seat. After the UBAC Town Hall, we received outreach from one more staff member and one more faculty member so our open seats are almost filled.
- We have received a self nomination for Tri-chair and will bring that to the committee for approval moving forward to our June meeting.
- For the Town Hall, we were sure to provide a hybrid option, interpreters, and captioning, as well as a recording that was made available to campus for those who could not attend. We worked with MarCom to advertise this event to faculty, staff and students, using consistent messaging.

Valuing Community -

- We held our first town hall meeting with KB on May 7th from 3-5pm. At this meeting Camrie and KB gave updates on current budget and future initiatives. We also held time for open questions. It was a smaller setting and we felt that it invited a more open discussion, hearing that it was successful. We also solicited questions and are working on providing answers to those through the website.
- VPFA and the budget office will start a manager accountability process moving forward. Additionally a university wide matrix will serve as a priorities list for UBAC the president and the VPFA.
- We find value in offering an in person budget update to all interested parties. These UBAC town halls moving forward will be available as a webinar and in person. The next town hall will be held in the Fall, with a specific date being determined before our committee breaks for the Summer. We do plan to continue offering these as they are important and serve a valuable role in improving morale on campus.

WOU Institutional Goals

Institutional Sustainability -

- We are following along with the university-wide budget timeline and are on schedule with this, receiving updates from TFAC and tuition committees.

TO: Spring 2025 Report - UBAC Report

- We have been working with KB and Camarie to understand the current budget, reviewing the following reports: P8 E & G, Salary Sweep Savings, and the IFC report
- We received an update on a new timeline at our last meeting and will incorporate this into our planning for next year.
- UBAC is still working out how we will serve in an advisory capacity to the president. KB seems very aware of the utility this committee could have in this capacity, and we are working together to determine a plan to do this more intentionally.

Student Success -

- UBAC is working with ASWOU student representation
- UBAC will center budget conversations around student success. KB introduced a rubric for budget proposals moving forward that highlights this important metric, and our conversations focus on this metric as we plan and conduct meetings.

Transformational Diversity -

- UBAC town halls are underway
- We will continue to solicit questions and participation from campus to help build trust in the budgeting processes, make them more transparent and accessible to others.
- We are actively emphasizing the need for reciprocal representation for UBAC members and talking about what this looks like with them, while setting goals for reaching out to constituents and conversations in our meetings that help us close the loop.

Community Strength -

- The UBAC town halls will end up being the budget community update moving forward
- Regular and scheduled town halls will serve as a mechanism to build community strength and provide transparency in budgeting processes.

[UBAC Town Hall Slide show for reference](#)

Finance & Administration Committee (FAC), May 21, 2025

FY26 Proposed Preliminary Budget

Budget Creation Process:

For the past several months, we have been working towards developing the FY26 Preliminary Budget alongside updating a 5-year projection and refining our budget processes in preparation for the FY27 cycle, to map strategies to get to a balanced budget. The budget process was streamlined again this year, with the Budget & Planning office engaging stakeholders across campus via email, including College of Liberal Arts & Sciences, College of Education, divisions of Academic Affairs, Student Affairs, General Counsel, Advancement, Marketing, Human Resources, Finance and Administration, Diversity Equity & Inclusion, President's Office, Athletics, University Housing, Campus Dining, Parking, Student Health & Counseling Center, and Child Development Center to confirm the budget is accurate for their respective areas. Collaborative work resulted in several important assumptions regarding enrollment, state allocation, and next year expenditures. As has been done in previous years, an Adjusted FY26 Budget will be brought to the Board in the fall, when enrollment and state appropriation allocation are known.

Education & General (E&G) Fund Component:

The FY26 Education & General Fund totals \$76.211M in revenues and \$79.610M in recurring expenses and transfers, resulting in a recurring deficit of \$3.399M. Combined with one-time activities of \$278K, this results in a budget deficit of \$3.677M. Projected beginning FY26 Fund Balance totals \$12.887M, this deficit level would reduce the fund balance to \$9.210M, or 12.09% of revenues by the end of FY26. See the FY26 Education & General Fund Detail worksheet for a comparison of the FY26 Proposed Preliminary Budget to the FY25 Adjusted Budget, as well as FY25 Projections (based on April 30, 2025 Management Report). See the FY26 Education & General Fund Budget worksheet for the index-level detail.

Revenue Assumptions:

Total Revenues for the FY26 Preliminary Budget are \$76.211M.

Tuition & Fees

- Tuition assumes a 0.4% UG & GR enrollment decline from Fall 2024 with 6% attrition between terms, and 18 new OTD students. This assumption was made in collaboration with the Assistant Provost of Enrollment Management.
 - This results in an assumed 115,023 undergraduate, 8,858 graduate credit hours, and 34 OTD students. Applying the applicable tuition rates as approved at the April 23, 2025 Board of Trustees meeting (4.76% increase for Resident & WUE UG, 1.64% for Non-Resident UG, 4.97% for GR, and 4.99% for GR OTD) results in total undergraduate tuition of \$27.491M, graduate tuition of \$4.491M, and graduate OTD tuition of \$1.187M.
 - A 1% change in enrollment for UG is approximately \$278K in gross tuition, while a 1% change in enrollment for GR (excluding OTD) is approximately \$46K. To compensate for 1% drop in UG enrollment, an ~6% increase in GR enrollment is required.
- Summer tuition revenues have been assumed to be approximately the same as the projected current fiscal year actuals (summer tuition crosses two fiscal years, with approximately 15% of revenues recognized in the fiscal year just ending and 85% in the fiscal year beginning). Total summer tuition is budgeted at \$2.2M.
- Other tuition incorporates miscellaneous tuition assessments such as employee discounted tuition or cohort tuition agreements. The budget maintains flat, at \$400K.
- Matriculation fees, course fees, and other fees have been budgeted at \$500K, \$400K, and \$150K respectfully, approximately the same as the projected current year actuals.
- Online course fee revenue assumes that 35% of UG enrollment and 80% of GR enrollment will be online, reflecting an assumption that online enrollment will continue at approximately the current rate. This results in an assumed 55,145 of online course credit hours, for a budget of \$2.923M.
- Fee remission budget has been increased by \$200K to \$5.2M in collaboration with the Financial Aid office, based on FY25 projected actuals. This is a 13.1% discount rate based on budgeted tuition and fees (14.5% based on gross tuition).
- Net Tuition & Fees total \$34.541M, \$1.855M more than the FY25 Adjusted Budget, with the assumed decrease in enrollment offset by the tuition rate increases and addition of another cohort of OTD students.

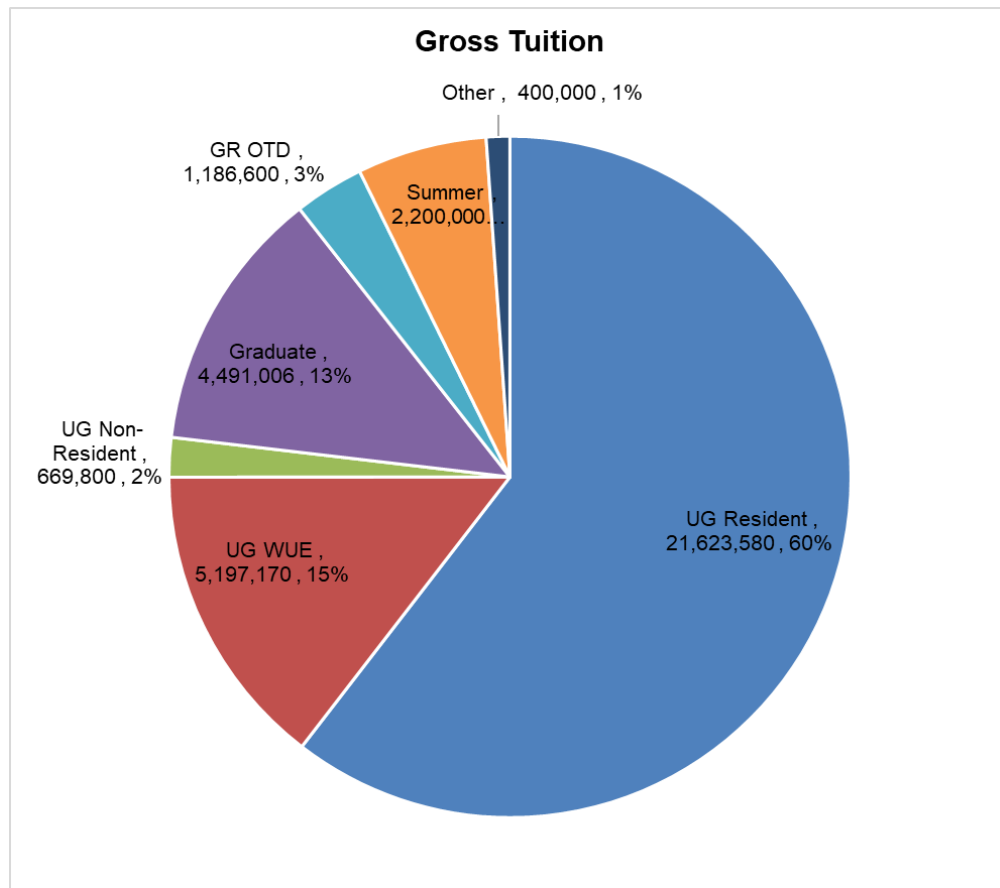


Figure 1: Tuition Revenue by category based on FY26 Proposed Preliminary Budget

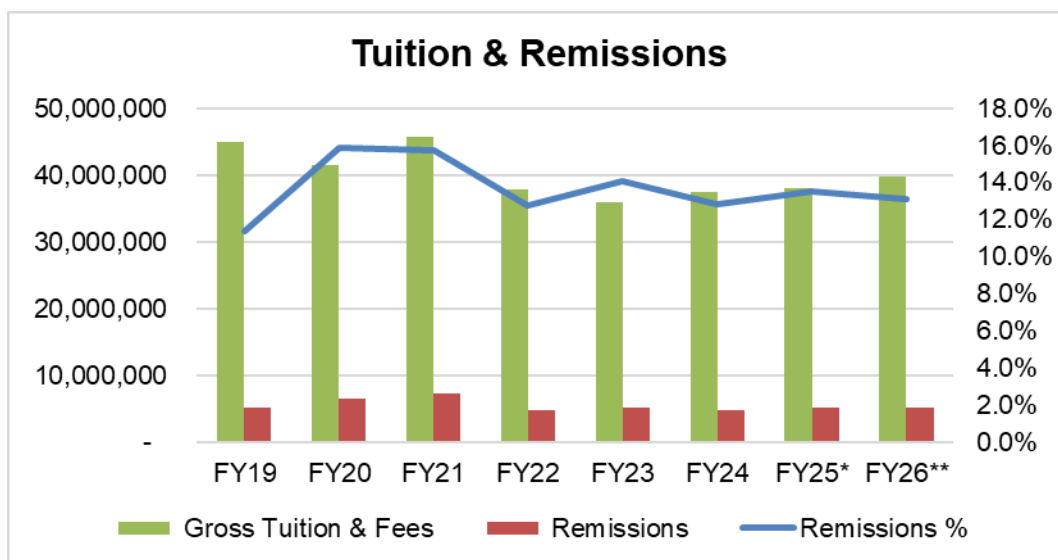


Figure 2: Total gross tuition & fees, total remissions, and remissions as a percentage of gross tuition & fees for FY19 – FY26.

*FY25 based on April 30, 2025 projections.

**FY26 based on FY26 Proposed Preliminary Budget.

Government Resources & Allocations

- State funding assumes \$1.080B funding to the Public University Support Fund (PUSF) for the 2025-27 biennium, which is the Governor's Recommended Budget as well as the Co-chairs level of funding. FY26 will be the first year of the biennium, with 49% distributed (51% will be distributed in FY27 for year 2). The Student Success and Completion Model (SSCM) which allocates the funding among the seven public universities incorporates enrollment and graduation data on a three-year rolling average. As such, the FY26 model has yet to be released with updated FY25 data, so the allocation assumed is based on the FY25 model. This results in an assumed SSCM allocation of \$35.566M, a \$1.293M increase from the FY25 Adjusted Budget.
- Engineering Technology Sustainability Funds (ETSF) and Small-Energy Loan Program (SELP) allocations assume the same allocation level as FY25.

Other Revenues

- Budgeted Gift Grants and Contracts total \$2.6M, the same as the FY25 Adjusted Budget, which is comprised of grant indirect revenue and reimbursement from the WOU foundation for two advancement personnel.
- Interest Earnings/Investment, Sales & Services, and Other Revenues are all assumed at their FY25's Adjusted Budget levels, totaling \$2.9M.

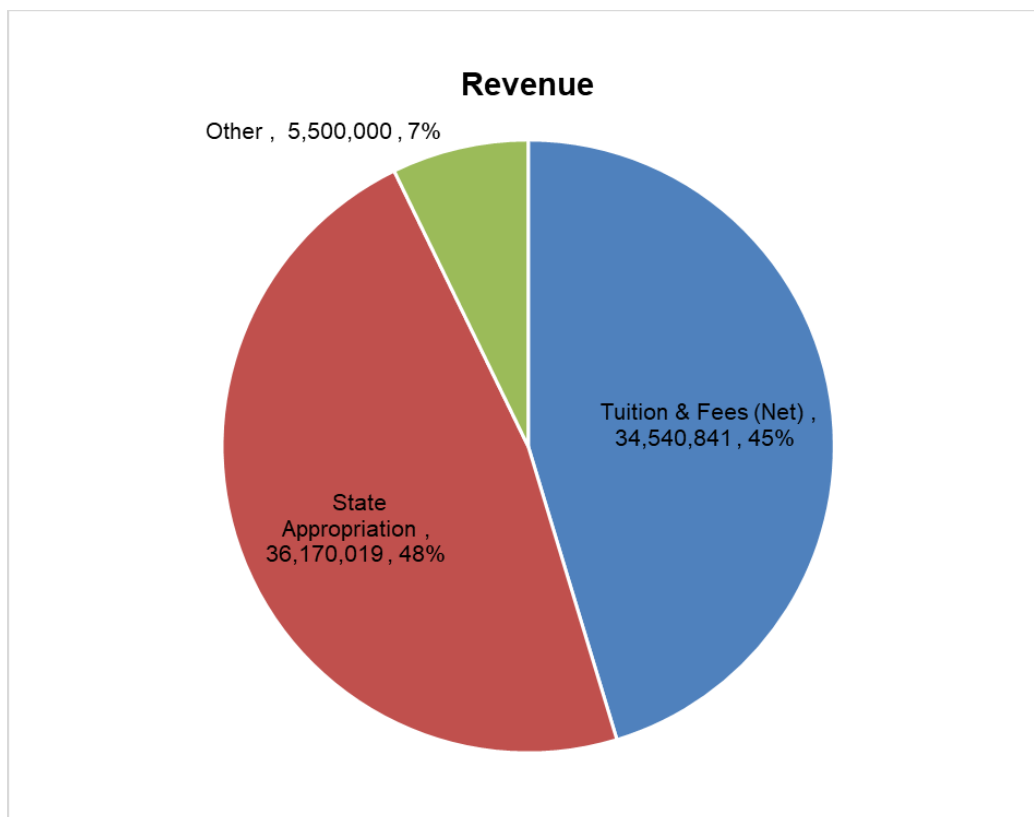


Figure 3: Total revenue by category based on FY26 Proposed Preliminary Budget.

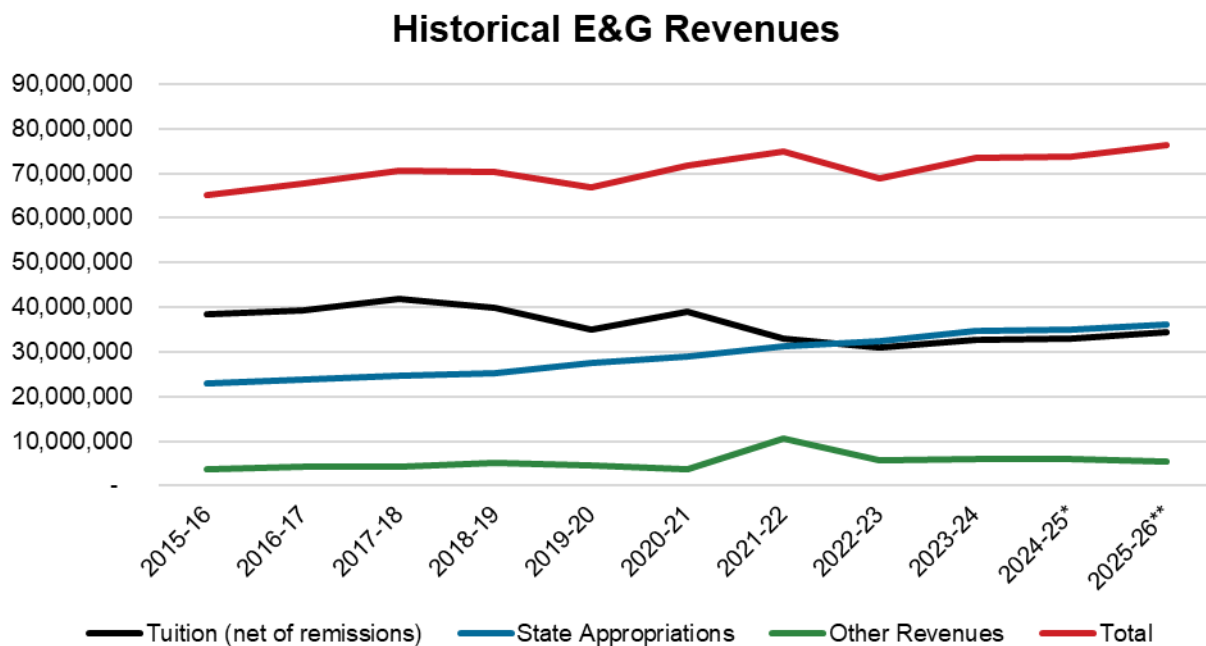


Figure 4: E&G Revenue trends over the last 10 years.

*FY25 based on April 30, 2025 projections.

**FY26 based on FY26 Proposed Preliminary Budget.

Expense Assumptions:

Total Expenses for the FY26 Preliminary Budget are budgeted at \$73.844M. This is reflective of \$1.727M of reductions made in a concerted effort to minimize our budgeted expenses, the details of reductions are included below.

Personnel

- Personnel budget totals \$62.793M, \$2.334M more than the FY25 Adjusted Budget. This includes \$1M of centralized staff salary savings and associated \$387K of OPE from regular turnover and vacancies (same level as FY25 Adjusted Budget), and \$400K of centralized faculty salary savings and associated \$155K of OPE (a \$430K decrease from the FY25 Adjusted Budget, due to elimination of many T/TT faculty vacancies from the budget).
- Faculty Salaries are budgeted at \$17.397M, which is reflective of:
 - 135.533 T/TT FTE, which includes eliminating 11.5 vacant T/TT budgeted line items, adding 1 T/TT line in Organizational Leadership, and shifting 2 unclassified lines to be T/TT lines in Occupational Therapy, for a net reduction of 8.5 T/TT FTE from the FY25 Adjusted Budget.

- Rostered faculty salaries have been updated for annual step increases and the WOUFT Collective Bargaining Agreement, which reflects on average a 6.06% increase.
- Instructional/Adjunct FTE (formerly known as NTT) held at the same FTE level as the FY25 Adjusted Budget, for a total of 90.144 FTE.
- Budgeted amount for unclassified staff totals \$12.520M and is reflective of:
 - 146.422 FTE, a 7.75 FTE decrease from the FY25 Adjusted Budget. This includes:
 - 6 FTE shifting from unclassified to classified positions as a result of reorganizations
 - 2 FTE shifting from unclassified to faculty in OTD
 - 1 FTE shifting from general fund to auxiliary (housing custodians to be paid directly by housing, instead of via internal sale as was done previously)
 - 1 FTE shifting from classified to unclassified in SPO
 - 3 additional FTE (Honors Director, Provost Executive Assistant, VPFA Executive Assistant)
 - 2.25 FTE of vacancy reductions (Dean of Graduate Studies/Sponsored Research, Director of Capital Planning & Construction, Advancement Assistant reorg (0.25))
 - 0.5 FTE reduction in UCS (position being funded by sustainability tranche 2, with employee retiring when the work is completed)
 - A 3% COLA reserve of \$365K (no COLA has been determined as of yet)
- Faculty & Unclassified Supplemental pay is budgeted at \$494K. This category is largely reflective of stipends paid to faculty and unclassified staff, but also includes temporary employee and allowance funds.
 - Reflective of \$127K reduction by eliminating the budget for Individualized Course payments.
- Budgeted amount for classified staff totals \$7.554M and incorporates:
 - 117.36 FTE, a decrease of 6.25 FTE from the FY25 Adjusted Budget. This includes:
 - 5.75 FTE shifting from unclassified to classified as a result of reorganizations (0.25 FTE of a UCS position was shifted to grant funding, to maintain the same cost to E&G as the 1.0 unclassified position was)
 - 1 FTE shifting from classified to unclassified in SPO
 - 9 FTE shifting from general fund to auxiliary (housing custodians to be paid directly by housing, instead of via internal sale as was done previously)
 - 1.5 FTE of vacancy reductions (1.0 FTE WOU:Salem/Organizational Leadership, 0.5 FTE International Office)

- 0.5 FTE reduction in UCS (position being funded by sustainability tranche 2, with employee retiring when the work is completed)
 - Incorporates step increases and COLAs (3% effective November 1, 2025, and annualizing 2% effective November 1, 2024 and 3.5% effective June 1, 2025) according to the SEIU Collective Bargaining Agreement.
- Classified Pay is budgeted at \$258K and includes \$50K budgeted for longevity pay differential. This category includes pay for differentials, overtime, and temporary employees.
- Student pay is budgeted at \$1.451M and incorporates reducing Graduate student pay from 27 students to 9 students, an approximate \$164K savings, as well as other minor adjustments.
- Budgeted Other Payroll Expense (OPE) totals \$25.020M, an increase of \$2.113M from the FY25 Adjusted Budget. This is comprised of multiple components – health insurance (which is budgeted at a flat annual rate of \$21,600 per eligible individual, an increase of 12.5% from FY25), retirement (which is budgeted at a composite percentage of 30.5% applied to each employees' specific budgeted pay, a 3% rate increase from FY25), and other rate of 8.15% (FICA, etc.).

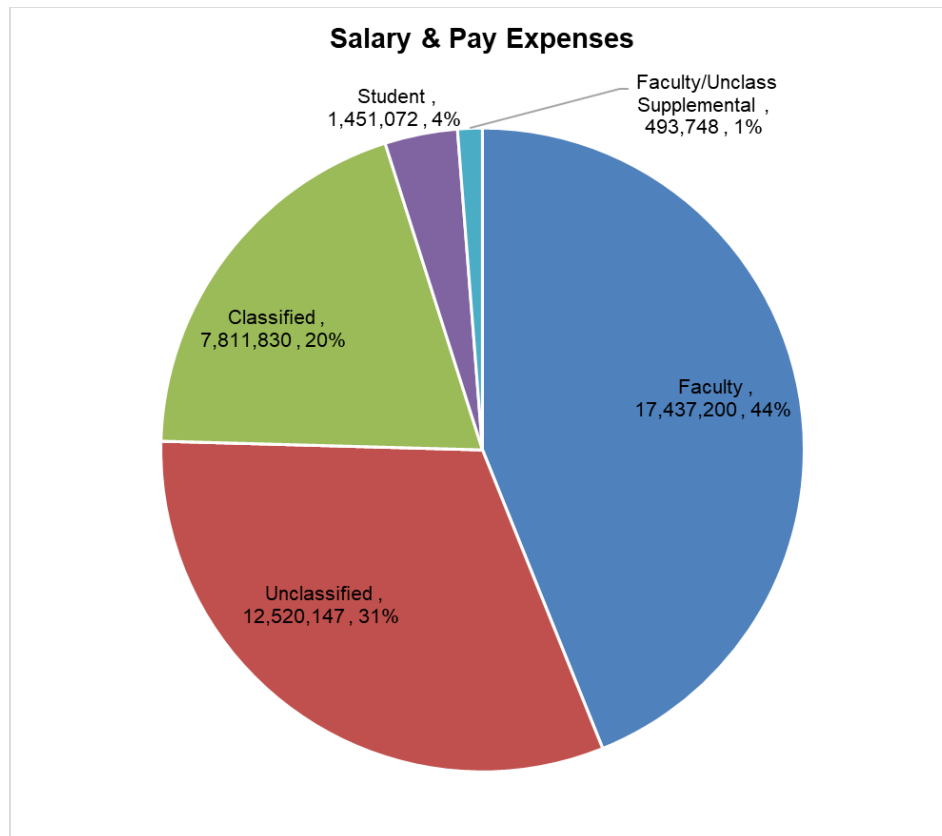


Figure 5: Total salary & pay by category based on FY26 Proposed Preliminary Budget.

Services & Supplies (S&S)

- Services & Supplies net budget totals \$11.051M, a \$460K increase from the FY25 Adjusted Budget
- Services & Supplies totals \$14.242M, a decrease of \$266K, which is reflective of:
 - \$165K of reductions identified by Senior Leadership across various indices
 - \$332K of reductions related to additions that were tentatively added to the FY25 Preliminary Budget, but never released by the President to spend
 - \$40K to DEI for HSI initiatives
 - \$10K S&S for Dean of Students/Student Conduct
 - \$100K increase to campus projects S&S
 - \$7K increase for Title IX for ATIXA membership/professional development
 - \$25K increase to Willamette Promise for administrative support contract
 - \$150K increase to create longevity for Canvas and other LMS tools
 - \$154K of additions were incorporated for the following:
 - \$111K increase to Water utility
 - \$13K increase to Admissions for chatbot platform
 - \$30K increase to faculty development funds (bringing the total to \$300K) as bargained in the WOUFT CBA.
 - \$77K of other reallocations/minor adjustments
- Internal Sales decreased by \$726K as a result of shifting housing custodians to be paid directly by housing, instead of via internal sale as was done previously

Net Transfer Assumptions:

Total Net Transfers are budgeted at \$5.766M, an increase of \$168K from the FY25 Adjusted Budget.

- Athletics Subsidy is increased by \$185K to \$5.385M, which is reflective of incorporating \$95K for the 3.25% salary adjustment effective November 2024 and an additional \$90K for a 3% COLA reserve.
- Transfers of \$150K subsidy to the Child Development Center and \$294K transfer for SELP funding match are budgeted at the same levels as FY25.

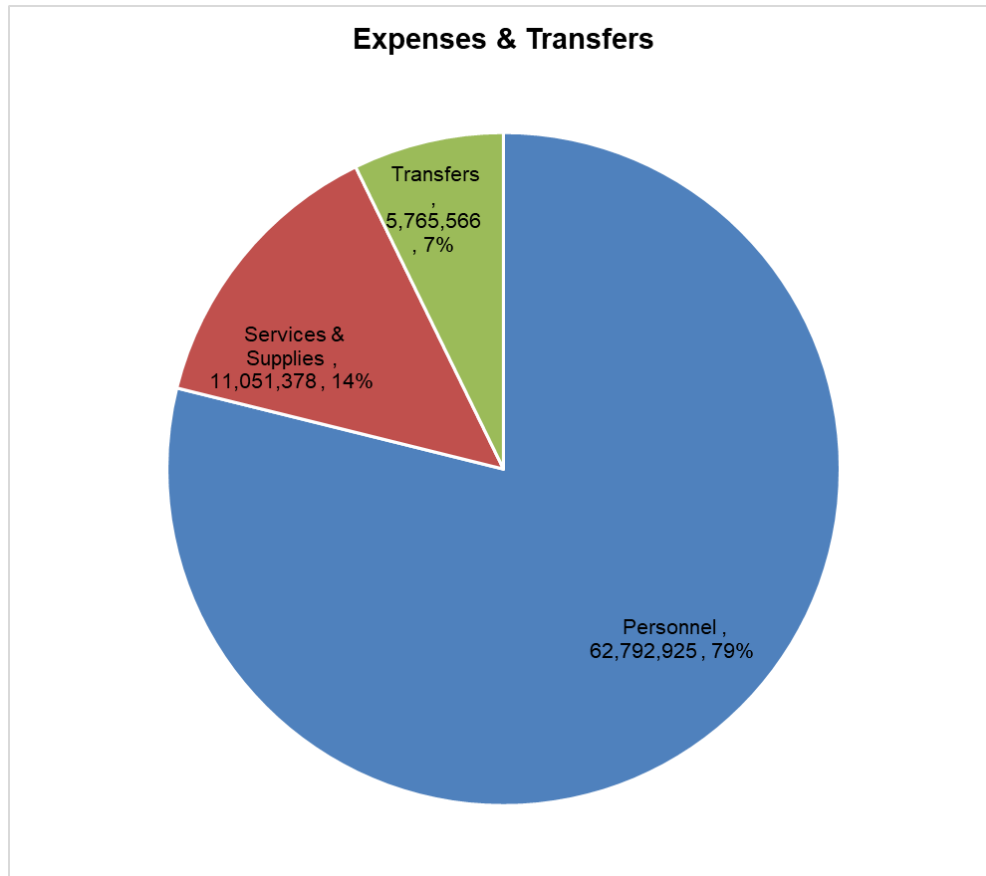


Figure 6: Total recurring expenses and transfers based on FY26 Proposed Preliminary Budget.

Other Activity Assumptions:

Total Other Activities (one-time revenues and expenses) are budgeted at \$278K and include:

- \$60K for Campaign S&S
- \$218K for EAB Cultivate Juniors S&S

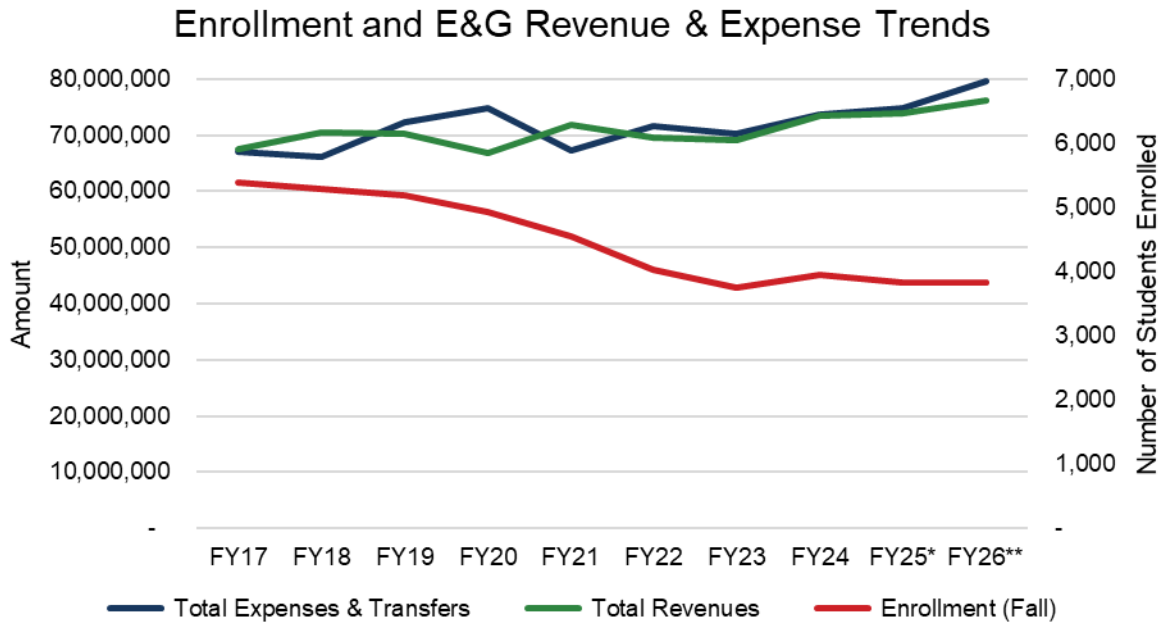


Figure 7: Enrollment (headcounts) and E&G Revenue & Expense trends over the last 10 years.

*FY25 based on April 30, 2025 projections.

**FY26 based on proposed preliminary budgeted numbers.

Auxiliary Component:

The auxiliary component is composed of Athletics, Housing, Dining, Parking, Conference Services, Rec Center Building Fee, Student Health & Counseling Center (SHCC), Child Development Center (CDC), and other minor operations. The Bookstore budget has been removed, as options to outsource the operation continue to be explored. The net budget deficit for all Auxiliaries (excluding IFC) totals \$337K. See the FY26 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC) worksheet, as well as the FY26 Athletics (Non-IFC) Budgets worksheet, for the index-level detail.

University Housing:

University Housing comprises approximately \$6.927M, or 31.7%, of budgeted auxiliary expenses.

- University Housing expects a \$8K surplus budget for FY26.
- University Housing's revenue budget totals \$6.934M which is comprised of \$25K of housing remissions, \$46K of interest income, and \$157K of internal sales. Sales & Services totals \$6.756M which is inclusive of \$270K conference revenue, \$82K misc. charges, \$494K of family housing revenue, and \$5.907M of residence hall room. Residence hall revenue assumes 825 (approximately flat) room-paying residents living in Housing between Ackerman, Heritage, Landers,

and Arbor Park, with 6% attrition for winter and spring terms, and based on 3-5% rate increases (as approved by the Board of Trustees on April 23, 2025).

- Total expenses and transfers are budgeted at \$6.927M:
 - Personnel budget totals \$2.448M, which is inclusive of 21.85 FTE.
 - Supplies & Services budget totals \$2.808M, of which \$834K is the interest portion of the bond debt payment.
 - Net transfers total \$1.671M which is inclusive of a \$1.831M transfer out to debt service, \$180K transfer in from dining for their share of debt, and \$20K transfer out to conference services.

Campus Dining:

Campus Dining comprises approximately \$4.629M, or 21.2%, of budgeted auxiliary expenses.

- Campus Dining's budget totals \$182K to the positive for the year, with hopes to continue to rebuild fund balance.
- Campus Dining's budgeted revenues total \$4.810M, based on an assumed 700 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 \$295K, Western Deli revenues of \$75K, and Western Grill revenues of \$140K.
- Personnel for Campus Dining is budgeted at \$2.502M (21 FTE) and includes \$463K of student labor.
- Services & Supplies for Campus Dining are budgeted at \$1.946M, which includes \$957K of food costs.
- Transfers out are budgeted at \$180K, which is reflective of a transfer to University Housing for dining's share of the debt payment.

Student Health & Counseling Center (SHCC):

Student Health & Counseling Center (SHCC) comprises approximately \$1.872M, or 8.6%, of budgeted auxiliary expenses.

- SHCC has a \$13K positive budget.
- Enrollment fees are budgeted at \$1.869M. This assumes 2,546 students will pay the in-person fee of \$183 and 771 students will pay the reduced fee of \$136 fall term with attrition built in for winter and spring. This assumes 2,546 students will pay the building fee of \$11 for fall, with attrition built in for winter and spring.
- Overall, SHCC revenue is budgeted at \$1.886M, including other miscellaneous revenues.
- Personnel expense budget totals \$1.334M, which is reflective of 11 FTE.
- Services & Supplies budget totals \$538K, which includes \$158K of internal debt payment.

Athletics:

Athletics (excluding Incidental Fee component) comprises approximately \$7.227M, or 33.0%, of budgeted auxiliary expenses.

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

- Lottery funding is budgeted at \$1.396M, based on actuals received in FY25.
- Tickets and concessions revenues of \$44K are included.
- Personnel budget totals \$3.459M, which is inclusive of 34.376 FTE, net of anticipated salary savings of \$132K, plus associated OPE/GAO.
- Services & Supplies budget totals \$1.992M, including \$88K of travel (majority of athletics travel is within IFC), and \$1.25M of student aid.
- Athletics budgeted transfers reflect the \$5.386M transfer in from E&G, net of a \$1.776M transfer out to Athletics' IFC indices to supplement those budgets.

Parking:

Parking comprises approximately \$476K, or 2.2%, of budgeted auxiliary expenses.

- Parking's budget results in a \$51K deficit.
- Sales & Services revenues are budgeted at \$425K, a slight increase from FY25 projected actuals as a result of parking pass rate increases.
- Parking's personnel totals \$285K (2 FTE), which includes 1 FTE of Campus Public Safety personnel to provide relief to the E&G budget.

Rec Center Building Fee:

Rec Center Building Fee comprises approximately \$420K, or 1.9%, of budgeted auxiliary expenses.

- Rec Center Building Fee has a deficit budget of \$88K, with sufficient reserves to cover this.
- Enrollment fee revenues are budgeted at \$332K, which is based on an assumed 2,800 students paying the \$42 building fee, with 6% attrition built in for winter and spring terms.
- Transfer out of \$420K is budgeted related to the debt payment.

Other Auxiliaries:

Other Auxiliaries include Child Development Center, Rainbow Dance Theater, Vending income, Conference Services, and Smith Fine Arts, comprising approximately \$296K, or 1.4%, of budgeted auxiliary expenses. Child Development Center's budget includes the \$150K subsidy from E&G and anticipates netting zero with that.

Incidental Fee (IFC) Component:

Incidental Fee reflects a \$198K deficit budget, with sufficient reserves to cover the difference (while projecting to maintain a 15% reserve balance). This budget reflects IFC's allocation of \$4.079M, 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.

- Total Revenues are budgeted at \$4.269M which is inclusive of:
 - Enrollment fees are budgeted at \$3.881M, which assumes a flat headcount from Fall 2024. This is comprised of \$151K of summer revenue (916 students paying fee of \$165) and \$3.730M of academic year revenue (2,632 students paying fee of \$435 and 800 students paying fee of \$220 fall term, with attrition between winter and spring). The incidental fee reflects ~5% increases from prior year, with all Monmouth-campus students at the first credit at a rate of \$435; students who take courses off-campus (Salem, online) will pay a reduced fee of \$220.
 - \$388K of other revenues, primarily in Campus Recreation and Student Engagement.
- Incidental Fee expenses total \$6.179M:
 - \$2.243M of personnel, which is inclusive of 12.6 FTE and \$775K of student pay.
 - \$3.936M of Services and Supplies.
- Net transfers total \$1.712M, which is inclusive of a \$1.776M transfer in from athletics other auxiliary operations to supplement their incidental fee allocation.

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 FY25 Adjusted Budget. See the FY26 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC) worksheet for the index-level detail.

FY26 Preliminary Budget across Component Funds:

As shown on the Component Funds Budget Summary worksheet included below, combined component budgets results in a total net budget deficit across these funds of \$4.212M.

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee recommends to the Board of Trustees to approve the FY26 Preliminary Budget as presented in the docket.

Western Oregon University
FY26 Proposed Preliminary Budget
Component Funds Budget Summary

	Education & General (E&G)	Auxiliary (excluding IFC)	Incidental Fee (IFC)	Designated Operations & Service Depts	Total	Total FY25 Adjusted Budget
Revenues						
Enrollment Fees	34,540,841	2,175,795	3,880,890	48,134	40,645,660	38,649,158
Government Resources & Allocations	36,170,019	1,396,015	-	-	37,566,034	36,357,354
Gift Grants and Contracts	2,600,000	30,977	3,000	-	2,633,977	2,707,369
Investment	2,300,000	46,000	-	1,685	2,347,685	2,330,175
Sales & Services	500,000	11,776,203	195,450	124,130	12,595,783	12,857,331
Other Revenues	100,000	724,294	190,000	2,057,073	3,071,367	2,992,030
Total Revenues	76,210,860	16,149,284	4,269,340	2,231,022	98,860,506	95,893,417
Expenses						
Personnel	62,792,924	10,448,928	2,243,911	1,102,737	76,588,500	72,962,283
Services & Supplies	11,051,378	7,511,591	3,935,519	1,128,285	23,626,773	24,755,855
Total Expenses	73,844,302	17,960,519	6,179,430	2,231,022	100,215,273	97,718,138
Net Transfers	5,765,566	(1,474,212)	(1,711,951)	-	2,579,403	2,475,970
Total Expenses & Transfers	79,609,868	16,486,307	4,467,479	2,231,022	102,794,676	100,194,108
Net Recurring Budget	(3,399,008)	(337,023)	(198,139)	-	(3,934,169)	(4,300,690)
One Time Activities	278,110	-	-	-	278,110	1,107,346
Net Budget	(3,677,118)	(337,023)	(198,139)	-	(4,212,279)	(5,408,036)

Western Oregon University
FY26 Proposed Preliminary Budget
Education & General Fund Detail

	FY26 Proposed Preliminary Budget	FY25 Adjusted Budget	Increase/ (Decrease)	FY25 Projected Actuals	Increase/ (Decrease)
Revenues					
Tuition & Fees					
Undergraduate Tuition					
Resident	21,623,580	20,723,850	899,730	21,019,376	604,204
WUE	5,197,170	4,980,780	216,390	5,038,059	159,111
Non-Resident	669,800	660,972	8,828	624,831	44,969
Total Undergraduate Tuition	27,490,550	26,365,602	1,124,948	26,682,266	808,284
Graduate Tuition					
Graduate	4,491,006	4,295,802	195,204	4,324,110	166,896
OTD	1,186,600	418,800	767,800	436,250	750,350
Total Graduate Tuition	5,677,606	4,714,602	963,004	4,760,360	917,246
Summer					
Undergraduate	1,400,000	1,400,000	-	1,455,255	(55,255)
Graduate	800,000	800,000	-	687,309	112,691
Total Summer	2,200,000	2,200,000	-	2,142,565	57,435
Other Tuition	400,000	400,000	-	227,187	172,813
Total Tuition	35,768,156	33,680,204	2,087,952	33,812,378	1,955,778
Fees					
Matriculation	500,000	500,000	-	491,937	8,063
Course	400,000	400,000	-	389,240	10,760
Online Course	2,922,685	2,956,022	(33,337)	3,096,568	(173,883)
Other	150,000	150,000	-	283,766	(133,766)
Total Fees	3,972,685	4,006,022	(33,337)	4,261,511	(288,826)
Fee Remissions	(5,200,000)	(5,000,000)	(200,000)	(5,144,911)	(55,089)
Total Tuition & Fees (net of remissions)	34,540,841	32,686,226	1,854,615	32,928,978	1,611,863
Government Resources & Allocations					
Student Success & Completion (SSCM)	35,565,547	34,272,602	1,292,945	34,272,603	1,292,944
Engineering Technology (ETSF)	225,224	309,489	(84,265)	225,225	(1)
Small-Energy Loan Program (SELP)	379,248	379,248	-	379,248	-
Total Government Resources & Allocations	36,170,019	34,961,339	1,208,680	34,877,076	1,292,943
Other Revenues					
Gift Grants and Contracts	2,600,000	2,600,000	-	2,962,073	(362,073)
Interest Earnings/Investment	2,300,000	2,300,000	-	2,270,179	29,821
Sales & Services	500,000	500,000	-	561,322	(61,322)
Other Revenues	100,000	100,000	-	265,925	(165,925)
Total Other Revenues	5,500,000	5,500,000	-	6,059,499	(559,499)
Total Revenues	76,210,860	73,147,565	3,063,295	73,865,553	2,345,307

Western Oregon University
FY26 Proposed Preliminary Budget
Education & General Fund Detail

	FY26 Proposed Preliminary Budget	FY25 Adjusted Budget	Increase/ (Decrease)	FY25 Projected Actuals	Increase/ (Decrease)
Expenses					
Personnel					
Faculty Salaries	17,437,200	17,397,071	40,129	16,203,505	1,233,695
Unclassified Salaries	12,520,147	12,915,015	(394,868)	11,742,282	777,866
Faculty & Unclassified Supplemental Pay	493,748	615,903	(122,155)	1,348,355	(854,607)
Classified Salaries	7,554,232	7,212,313	341,919	6,762,860	791,372
Classified Pay	257,599	260,061	(2,462)	340,992	(83,393)
Student	1,451,072	1,633,739	(182,667)	1,452,575	(1,503)
OPE	25,020,026	22,907,390	2,112,636	21,894,777	3,125,248
Centralized Salary & OPE Savings	(1,941,100)	(2,482,395)	541,295	-	(1,941,100)
Total Personnel	62,792,924	60,459,097	2,333,827	59,745,347	3,047,577
Services & Supplies					
Services & Supplies	14,242,098	14,508,006	(265,908)	12,618,550	1,623,547
Internal Sales	(3,190,720)	(3,916,500)	725,780	(3,951,829)	761,109
Total Services & Supplies	11,051,378	10,591,506	459,872	8,666,721	2,384,657
Total Expenses	73,844,302	71,050,603	2,793,699	68,412,068	5,432,234
Transfers					
Athletics Subsidy	5,385,895	5,200,000	185,895	5,900,000	(514,105)
Child Development Center Subsidy	150,000	150,000	-	150,000	-
SELP Funding Match	294,000	294,000	-	294,000	-
Other Transfers	(64,329)	(46,002)	(18,327)	(24,002)	(40,327)
Total Transfers	5,765,566	5,597,998	167,568	6,319,998	(554,432)
Total Recurring Expenses & Transfers	79,609,868	76,648,601	2,961,267	74,732,066	4,877,802
Net Recurring	(3,399,008)	(3,501,036)	102,028	(866,513)	(2,532,495)
Other Activities					
Sustainability Funds Rollover	-	500,000	(500,000)	-	-
Foundation Campaign S&S	60,000	165,000	(105,000)	-	60,000
OTD Start-Up	-	158,160	(158,160)	-	-
EAB	218,110	210,911	7,199	-	218,110
Other	-	73,275	(73,275)	-	-
Total Other Activities	278,110	1,107,346	(829,236)	-	278,110
Net	(3,677,118)	(4,608,382)	931,264	(866,513)	(2,810,605)
Beginning Fund Balance	12,887,460	13,753,975		13,753,975	
Projected Ending Fund Balance	9,210,342	9,145,593		12,887,462	
Fund Balance as a Percentage of Revenues	12.09%	12.50%		17.45%	

Western Oregon University
FY26 Proposed Preliminary Budget
Auxiliary Detail

	Athletics (excluding IFC)*	Dining	Parking	Rec Center Building Fee	Student Health & Counseling	University Housing	Other Auxiliaries**	Total
Revenues								
Enrollment Fees	-	-	-	332,055	1,868,740	(25,000)	-	2,175,795
Government Resources & Allocations	1,396,015	-	-	-	-	-	-	1,396,015
Gift Grants and Contracts	-	-	-	-	-	-	30,977	30,977
Investment	-	-	-	-	-	46,000	-	46,000
Sales & Services	44,000	4,260,000	425,000	-	-	6,756,461	290,742	11,776,203
Other Revenues	-	550,294	-	-	17,000	157,000	-	724,294
Total Revenues	<u>1,440,015</u>	<u>4,810,294</u>	<u>425,000</u>	<u>332,055</u>	<u>1,885,740</u>	<u>6,934,461</u>	<u>321,719</u>	<u>16,149,284</u>
Expenses								
Unclassified Salaries	1,884,188	220,440	67,998	-	383,458	609,199	132,130	3,297,413
Unclassified Pay	-	500	-	-	22,206	6,000	25,000	53,706
Classified Salaries	108,409	884,642	76,383	-	393,162	552,964	60,834	2,076,394
Classified Pay	-	26,250	15,000	-	14,531	22,626	-	78,407
Student	-	463,250	20,000	-	-	313,740	45,395	842,385
OPE	1,466,609	907,269	105,501	-	520,487	943,192	157,566	4,100,624
Total Personnel	<u>3,459,206</u>	<u>2,502,351</u>	<u>284,882</u>	<u>-</u>	<u>1,333,844</u>	<u>2,447,721</u>	<u>420,925</u>	<u>10,448,928</u>
Services & Supplies	1,991,651	1,946,239	130,791	-	538,439	2,807,595	96,876	7,511,591
Total Expenses	<u>5,450,857</u>	<u>4,448,590</u>	<u>415,673</u>	<u>-</u>	<u>1,872,283</u>	<u>5,255,316</u>	<u>517,801</u>	<u>17,960,519</u>
Net Transfers	<u>(3,609,531)</u>	<u>180,000</u>	<u>60,240</u>	<u>420,000</u>	<u>-</u>	<u>1,671,449</u>	<u>(196,370)</u>	<u>(1,474,212)</u>
Total Expenses & Transfers	<u>1,841,326</u>	<u>4,628,590</u>	<u>475,913</u>	<u>420,000</u>	<u>1,872,283</u>	<u>6,926,765</u>	<u>321,431</u>	<u>16,486,307</u>
Net Budget	(401,311)	181,704	(50,913)	(87,945)	13,457	7,696	288	(337,023)

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

**Other Auxiliaries includes Child Development Center, Rainbow Dance Theater, Vending income, Conference Services, and Smith Fine Arts.

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Western Oregon University FY26 Education & General Fund Budget By Index		Tuition (+) 01100	Study Resource Fees (+) 01200	Other Student Fees (+) 01700	Fee Remissions (-) 01900	State Resource Redistrib (+) 02510	Gift Grants & Contracts (+) 03000	Interest & Royalties (+) 05100	Sales & Services (+) 06000	Other Revenue (+) 08000	TOTAL REV	Tenure- Faculty Salary (+) 10102-10101	NTT Faculty Salary (+) 10102	Unclass Salary (+) 10103	Other Unclassified & Faculty Pay (+) 10200	Academic Pay Summer (+) 10203	Classified Salary (+) 10301	Classified Pay (+) 10400	Student Pay (+) 10501	Uncl Health/Life OPE (+) 10964	Uncl Retirement OPE (+) 10967	Uncl Other OPE (+) 10968	Classified Health/Life OPE (+) 10974	Classified Retirement OPE (+) 10977	Classified Other OPE (+) 10978	Student OPE (+) 10988	Total Personnel	Services and Supplies (+) 20000	Intrnl Sales Reimburse (Redstr/Exp) (-) 79000	Transfer In (-) 91000	Transfer Out (+) 92000	TOTAL EXP	
DEVELOPMENT IN ADVANCEMENT																																	
DA007	Office of Inst. Advancement						200,000				200,000			572,780				3,000	47,000	129,600	174,698	46,681	-	915	245	1,645		976,564	30,000				1,006,564
DA022	Alumni Office										-			72,276				3,000	-	21,600	22,044	5,890	-	915	245	-		125,970	15,000				140,970
DA054	Annual Fund										-			85,052				-	-	21,600	19,841	5,302	-	-	-	-		111,795	20,000				131,795
TOTAL DEVELOPMENT IN ADVANCEMENT		-	-	-	-	-	200,000	-	-	-	200,000	-	-	710,108	-	-	-	6,000	47,000	177,800	216,583	57,973	-	1,830	490	1,645		1,214,325	65,000	-	-	-	1,279,325
MARKETING & COMMUNICATIONS																																	
COM002	Strategic Comm & Marketing										-			227,295			184,594	5,000	26,840	43,200	57,501	18,525	43,200	57,827	15,453	939		680,374	277,810				958,184
TOTAL MARKETING & COMMUNICATIONS		-	-	-	-	-	-	-	-	-	-	-	-	227,295	-	-	184,594	5,000	26,840	43,200	57,501	18,525	43,200	57,827	15,453	939		680,374	277,810	-	-	-	958,184
GENERAL INSTITUTION																																	
GEN710	Institution Wide - Instruct Support										-																						900,000
GEN803	Operating Reserve										-																					900,000	
GEN812	College Center Gen Fund Use										-			(400,000)	(135,336)			(500,000)	50,000			(163,277)	(43,630)		(137,250)	(36,675)		(1,366,168)	500,000				(866,168)
GEN819	General Institutional Expense				85,000				1,975,000	210,000	40,000	2,310,000																				160,000	
GEN837	Admin. Cost Recoveries (Auxiliary)										-																					160,000	
GEN862	Summer Session - Even	1,900,000									1,900,000																					(1,500,000)	(1,500,000)
GEN863	Summer Session - Odd	300,000									300,000																						-
GEN877	Institution-Wide SELP Loans					379,248					379,248																					294,000	
GEN896	Copier Replacement Reserve										-																					409,000	
GEN941	State Government Assessments										-																					30,000	
GEN944	Instruction Fees	33,568,156	450,000	3,347,685							37,365,841			12,924		23,314		5,076	3,942	1,053						1,900		48,209	1,400,000				15,000
GEN945	Fee Remissions				(5,200,000)						(4,875,000)																					1,448,209	
GEN954	Indirect Cost Recoveries						600,000		325,000		600,000																					-	
GEN971	Staff/Dependents at other inst										-																					20,000	
GEN983	Institutional Wide										-																					250,000	
GEN984	Prior Yr Balance To/From BD					35,790,771					35,790,771																					20,000	
IC001	Colleges/Stdns Aff. Indirect Cost Rc						780,000				780,000																					5,535,895	
TOTAL GENERAL INSTITUTION		35,768,156	450,000	3,432,685	(5,200,000)	36,170,019	1,380,000	2,300,000	210,000	40,000	74,550,860		(400,000)	(122,412)			(476,686)	50,000		5,076	(159,335)	(42,577)		(137,250)	(34,775)		(1,317,599)	4,170,000	(1,500,000)		5,829,895	7,191,930	
RECURRING BUDGETED GENERAL FUND		35,768,156	530,000	3,442,685	(5,200,000)	36,170,019	2,600,000	2,300,000	500,000	100,000	76,210,860	11,511,763	4,740,221	12,020,147	493,748	785,216	7,054,232	257,599	1,451,072	7,741,634	8,754,761	2,408,430	2,528,712	2,223,001	595,923	226,465	62,792,924	14,520,208	(3,190,720)	(69,133)	5,834,699	75,697,868	
PRO902	EAB - cultivate Juniors										-																					218,110	
DA007	Foundation Campaign										-																					60,000	
TOTAL ONE-TIME FUNDS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						278,110	
EDUCATION & GENERAL FUND TOTAL		35,768,156	530,000	3,442,685	(5,200,000)	36,170,019	2,600,000	2,300,000	500,000	100,000	76,210,860	11,511,763	4,740,221	12,020,147	493,748	785,216	7,054,232	257,599	1,451,072	7,741,634	8,754,761	2,408,430	2,528,712	2,223,001	595,923	226,465	62,792,924	14,520,208	(3,190,720)	(69,133)	5,834,699	75,887,978	

Western Oregon University FY26 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC)			Enrollment Fees (+) 01000	State Resource Redistrib (+) 02520	Gifts, Grants & Contracts (+) 03000	Investment (+) 05100	Sales & Services (+) 06000	Other Revenues (+) 08000	Svc Dept Sales Reimb (+) 09000		Unclass Salary (+) 10103	Other Unclassified Pay (+) 10200	Classified Salary (+) 10301	Classified Pay (+) 10400	Student Pay (+) 10501	Uncl Health/Life OPE (+) 10564	Und Retirement OPE (+) 10567	Uncl Other OPE (+) 10568	Classified Health/Life OPE (+) 10574	Classified Retirement OPE (+) 10577	Classified Other OPE (+) 10578	Student OPE (+) 10588		Services and Supplies (+) 20000	General Admin Overhead (+) 28204	Bond Debt (+) 28811	Travel (+) 39000	Student Aid (+) 50000	Merchandise for Resale (+) 60000	Indirect Costs (+) 70003	Depreciation (+) 80500	Transfer In (+) 91000	Transfer Out (+) 92000	TOTAL EXP	NET (ignoring depr.)	
INDEX	FUND TYPE	DEPT NAME								Total Revenue													Total Personnel													
DESIGNATED OPS AND SERVICE DEPTS FUNDS																																				
COP901	SERVICE	Council of Presidents								542,470	333,291	-	-	-	-	-	64,800	101,653	27,163	-	-	-	-	526,907	15,563										542,470	-
P9E910	DESOP	Sundry Gifts								1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	909											1,000	-
DO5957	DESOP	National Student Exchange Program	3,500							3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500										3,500	-
DO5811	DESOP	Career Development Revenue	9,999							9,999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,999										9,999	-
GFA935	DESOP	General Scholarship Fund				1,080	48,920			50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,090										50,000	-
REG910	DESOP	Veteran's Service								3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000										3,000	-
CAD910	DESOP	WOU Band Festival				105	10,000			10,105	-	3,000	-		500		915	245	-	-	-	18	4,678	4,508											10,105	-
CAD912	DESOP	Music Scholarships				200				200	-	-	-	-	-	-	-	-	-	-	-	-	-	-											200	-
CAD929	DESOP	WOU Choral Festival					510			510	-	-	-	-	300							11	311	152											510	-
RC904	DESOP	Resource Center on Deafness				300	4,700			5,000	-	3,000	-				915	245	-	-	-	-	-	4,160	385										5,000	-
TRD914	SERVICE	TR Tech Support Center								30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000										30,000	-
TRD886	DESOP	Traffic Safety Education	34,635							34,635	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,486										34,635	-
P55918	DESOP	Crime Prevention					3,000			3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,727											3,000	-
UC5004	SERVICE	Computer Maintenance					81,603			81,603	-	-	51,066	-	-	-	-	-	-	10,800	15,575	4,162	-	81,603											273	-
UC5907	SERVICE	Telecommunications					56,000		1,400,000	1,456,000	-	-	289,122	14,000	-	-	-	-	-	64,800	92,452	24,704	-	485,078	970,922										240,000	-
TOTAL DESIGNATED OPS AND SERVICE DEPTS FUNDS			48,134	-	-	1,685	124,130	545,470	1,511,603	2,231,022	333,291	6,000	340,188	14,000	800	64,800	103,483	27,653	75,600	108,027	28,866	29	1,102,737	1,072,242	-	-	-	50,200	-	5,843	240,000	-	-	-	2,471,022	-
AUXILIARY ENTERPRISES FUNDS (EXCLUDING ATHLETICS & IFC)																																				
DIA517	AUX	DIA Smith Series Revenue Odd Year								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										-	
DIA527	AUX	DIA Smith Series Revenue Even Year			5,000		20,000			25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,148	1,852									25,000	-
DIA660	AUX	Smith Fine Arts								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										-		
P55922	AUX	Parking					425,000			425,000	67,998		76,383	15,000	20,000	10,800	20,739	5,542	32,400	27,872	7,448	700	284,882	100,000	30,791									60,340	475,913	
GEN876	AUX	Recreation Center Building Fee	332,055							332,055	-	-	-	-	-	-	-	-	-	-	-	-	-	-											420,000	-
GFA962	AUX	Vending (Indocopies)-Library					500			500	-	-	-	-	-	-	-	-	-	-	-	-	-	462	37										499	1
GFA964	AUX	Vending Income-General					5,000			5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-											5,000	-
AUX990	AUX	Conference Services					80,000			80,000	64,800	-	-	-	5,500	21,600	19,764	5,281	-	-	-	193	117,138	4,500	9,732								(51,370)	80,000	-	
OUR901	AUX	University Residences Operations	(25,000)			45,000	6,752,461		157,000	6,929,461	609,199	6,000	552,964	22,626	288,500	223,560	187,638	50,139	248,400	175,559	46,915	10,098	2,421,598	1,588,950	321,044	833,989	2,500						(180,000)	1,921,449	6,909,530	
OUR902	AUX	Residence Hall Prog & Training								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,750	2,220									(30,000)	30
OUR903	AUX	Residence Hall Association								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,123	10,900	2,962								(15)	15
OUR919	AUX	Vending Income-Dorms				1,000	4,000			5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,000	1,280									(12,280)	-
AUX977	AUX	Residential Dining					3,750,000	294	550,000	4,300,294	220,440	500	859,859	26,250	354,250	64,800	67,388	18,007	378,000	270,264	72,217	12,399	2,344,374	575,000	303,550									875,000	180,000	4,277,924
AUX978	AUX	Retail Dining								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											22,370	
AUX993	AUX	The Press								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											-	
AUX994	AUX	Alligro					295,000			295,000	-	-	12,295	60,000	-	-	-	-	5,400	3,750	1,002	2,100	84,547	24,750	15,245										205,804	
AUX995	AUX	Western Deli					75,000			75,000	-	-	6,244	24,500	-	-	-	-	2,700	1,904	509	858	36,715	15,000	4,178										56,393	
AUX996	AUX	Western Grill					140,000			140,000	-	-	6,244	24,500	-	-	-	-	2,700	1,904	509	858	36,715	45,000	6,554										88,469	
SHC901	AUX	Undist Student Health Fee	1,788,066							1,788,066	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											1,788,066
SHC904	AUX	Health Service					17,000			17,000	383,458	22,206	393,162	14,531				129,600	106,545	32,152	108,000	110,964	33,226	-	1,333,844	253,455	126,984	158,000						107,844	(80,674)	
SHC916	AUX	Health Counseling Building Fee	80,674							80,674	-	-	-	-	-	-	-	-	-	-	-	-	-	-											80,674	-
CAD953	AUX	Rainbow Dance Theatre				25,977	12,000			37,977	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-											37,977	
CD2905	AUX	Child Development Center					173,242			173,242	67,330		60,834		39,895	21,600	20,536	5,487	30,340	16,848	4,958	1,396	269,124	29,908	23,923									(150,000)	172,955	
TOTAL AUXILIARY ENTERPRISES FUNDS (EXCLUDING ATHLETICS & IFC)			2,175,795	-	30,977	46,000	11,732,203	17,294	707,000	14,709,269	1,413,225	51,706	1,907,985	78,407	842,385	471,960	430,235	118,046	307,840	609,065	166,784	29,485	6,989,722	2,715,323	853,166	991,989	2,500	-		356,962	-	107,844	(532,044)	2,667,363	14,752,825	
TOTAL DESIGNATED OPS, SERVICE DEPTS, AND AUXILIARY ENTERPRISES			2,223,929	-	36,977	47,685	11,856,333	562,764	2,218,603	16,940,291	1,746,516	59,706	2,308,173	92,407	848,185	536,760	533,718	146,299	888,440	717,092	195,650	29,534	8,092,459	3,787,565	853,166	991,989	2,500	50,200	956,962	5,843	347,844	(532,044)	2,667,363	17,223,847	64,288	

Western Oregon University
FY26 Incidentl Fee Budgets

Western Oregon University FY26 Incidental Fee Budgets		Other Student Fees (+) 01700	Gifts, Grants & Contracts (+) 03000	Investment (+) 05100	Sales & Services (+) 06000	Other Revenues (+) 08000	Svc Dept Sales Reimb (+) 09000	Total Revenue	Unclass Salary (+) 10103	Other Unclassified Pay (+) 10200	Classified Salary (+) 10301	Classified Pay (+) 10400	Student Pay (+) 10501	Uncl Health/Life OPE (+) 10964	Uncl Retirement OPE (+) 10967	Uncl Other OPE (+) 10968	Classified Health/Life OPE (+) 10974	Classified Retirement OPE (+) 10977	Classified Other OPE (+) 10978	Student OPE (+) 10988	Total Personnel	Services and Supplies (+) 20000	General Admin Overhead (+) 28204	Travel (+) 39000	Depreciation (+) 80500	Transfer In (-) 91000	Transfer In Incidental Fee Allocation (-) 91105	Transfer Out (+) 92000	TOTAL EXP	NET (Ignoring depr.)		
INDEX	DEPT NAME																															
ADMINISTRATIVE																																
	GEN897 IFC Computer Reserve							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(19,873)	19,873	-	-		
	GEN948 Extraordinary Travel							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,000)	5,000	-	-		
	GEN950 SS Incidentl Fees	151,140						151,140																						151,140		
	GEN951 Acad Yr Incidentl Fees	3,729,750						3,729,750																				4,079,028	4,079,028			
TOTAL ADMINISTRATIVE		3,880,890	-	-	-	-	-	3,880,890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(24,873)	4,103,901	4,079,028		(198,138)
ABBY'S HOUSE/FOOD PANTRY																																
	DOS975 SPEAK (Abby's House)							-	-	-	-	-	55,993	-	-	-	-	-	-	1,960	57,953	3,511	4,549	-	-	-	-	(66,013)	-	-		
TOTAL ABBY'S HOUSE/FOOD PANTRY													55,993							1,960	57,953	3,511	4,549	-	-	-	-	(66,013)	-	-		
ACCESS																																
	DOS923 Interpreters (Access)							-	-	11,428	-	-	-	-	3,486	931	-	-	-	-	15,845	-	1,173	-	-	-	-	(17,017)	-	1	(1)	
TOTAL ACCESS										11,428					3,486	931					15,845		1,173					(17,017)	-	1	(1)	
ASSOCIATED STUDENTS OF WOU																																
	ASW903 ASWOU Administration							-	-	-	44,115		79,960	-	-	-	21,600	13,455	3,595	2,799	165,524	7,624	12,813					(185,961)	-	-		
	ASW909 ASWOU Communications							-	-					-	-	-	-	-	-	-	-	630	47					(677)	-	-		
	ASW915 Model United Nations							-	-					-	-	-	-	-	-	-	-	17,668	1,308					(18,976)	-	-		
	ASW923 Art & Design Club							-	-					-	-	-	-	-	-	-	-	93	7					(100)	-	-		
	ASW926 ASWOU Executive Expense							-	-					-	-	-	-	-	-	-	-	1,448	108					(1,556)	-	-		
	ASW934 Natural Science							-	-					-	-	-	-	-	-	-	-	7,810	578					(8,388)	(1)	1		
	ASW936 Multicultural Student Union							-	-					-	-	-	-	-	-	-	-	22,346	1,654					(24,000)	-	-		
	ASW937 Student Organization Director							-	-					-	-	-	-	-	-	-	-	3,684	273					(3,957)	-	-		
	ASW942 ASWOU Elections							-	-					-	-	-	-	-	-	-	-	238	18					(256)	-	-		
	ASW943 ASW Multicultural Programs							-	-					-	-	-	-	-	-	-	-	2,048	152					(2,200)	-	-		
	ASW947 Business & Economics							-	-					-	-	-	-	-	-	-	-	1,337	99					(1,436)	-	-		
	ASW948 M.E. Ch. A.							-	-					-	-	-	-	-	-	-	-	4,920	365					(5,285)	-	-		
	ASW951 Triangle Alliance							-	-					-	-	-	-	-	-	-	-	1,987	148					(2,134)	-	1		
	ASW969 Black Student Union							-	-					-	-	-	-	-	-	-	-	1,603	119					(1,722)	-	-		
	ASW972 Math Club							-	-					-	-	-	-	-	-	-	-	875	65					(940)	-	-		
	ASW973 American Sign Language Club							-	-					-	-	-	-	-	-	-	-	1,196	89					(1,285)	-	-		
	ASW978 Hawaii Club							-	-					-	-	-	-	-	-	-	-	2,886	214					(3,100)	-	-		
	ASW989 Acapella Club							-	-					-	-	-	-	-	-	-	-	267	20					(287)	-	-		
	ASW990 Student Veterans of America							-	-					-	-	-	-	-	-	-	-	2,287	170					(2,457)	-	-		
	ASW991 UNIDOS							-	-					-	-	-	-	-	-	-	-	610	46					(656)	-	-		
	ASW992 Swing Dance Club							-	-					-	-	-	-	-	-	-	-	381	29					(410)	-	-		
	ASW993 CFHO Public Health							-	-					-	-	-	-	-	-	-	-	381	29					(410)	-	-		
	ASW994 Board Game Club							-	-					-	-	-	-	-	-	-	-	232	18					(250)	-	-		
	ASW996 Pre Med Club							-	-					-	-	-	-	-	-	-	-	93	7					(100)	-	-		
	ASW997 Aspiring Teachers Association							-	-					-	-	-	-	-	-	-	-	93	7					(100)	-	-		
	ASW998 Creative Writers Guild							-	-					-	-	-	-	-	-	-	-	93	7					(100)	-	-		
	ASW964 Criminal Justice Club							-	-					-	-	-	-	-	-	-	-	93	7					(100)	-	-		
	ASW999 Exercise Science Club							-	-					-	-	-	-	-	-	-	-	93	7					(100)	-	-		
	ASW803 Fibers Arts Club							-	-					-	-	-	-	-	-	-	-	93	7					(100)	-	-		
	ASW804 Pre-Nursing Club							-	-					-	-	-	-	-	-	-	-	93	7					(100)	-	-		
	ASW805 FAWOU							-	-					-	-	-	-	-	-	-	-	93	7					(100)	-	-		
	ASW804 NICC							-	-					-	-	-	-	-	-	-	-	93	7					(100)	-	-		
	ASW804 Thespians							-	-					-	-	-	-	-	-	-	-	93	7					(100)	-	-		
TOTAL ASSOCIATED STUDENTS OF WOU											44,115		79,960				21,600	13,455	3,595	2,799	165,524	83,481	18,439					(267,444)	-	-		
ATHLETICS																																
	JA1101 IFC - Administration							-	-					-	-	-	-	-	-	-	-	193,005	14,283				(90,962)	(116,326)	-	-		
	JA1501 IFC Athletic Training							-	-					-	-	-	-	-	-	-	-	17,000	1,258					(18,258)	-	-		
	JA1601 IFC - Athletic Performance							-	-					-	-	-	-	-	-	-	-	4,000	296					(4,296)	-	-		
	JI2101 IFC - Football							-	-					-	-	-	-	-	-	-	-	674,452	49,910				(517,080)	(207,282)	-	-		
	JI2201 IFC - Volleyball							-	-					-	-	-	-	-	-	-	-	134,819	9,977					(85,726)	(59,070)	-	-	
	JI2301 IFC - Womens Soccer							-	-					-	-	-	-	-	-	-	-	177,079	13,104					(131,113)	(59,070)	-	-	
	JI2501 IFC - Mens Basketball							-	-					-	-	-	-	-	-	-	-	169,212	12,522					(122,664)	(59,070)	-	-	
	JI2601 IFC - W Basketball							-	-					-	-	-	-	-	-	-	-	169,076	12,512					(122,518)	(59,070)	-	-	
	JI3001 IFC - Baseball							-	-					-	-	-	-	-	-	-	-	198,739	14,707					(122,156)	(91,290)	-	-	
	JI3001 IFC - Softball							-	-					-	-	-	-	-	-	-	-	168,954	12,503					(90,167)	(91,290)	-	-	
	JI3101 IFC - Mens Soccer							-	-					-	-	-	-	-	-	-	-	204,925	15,165					(161,020)	(59,070)	-	-	
	JA4101 IFC - Cheerleading							-	-					-	-	-	-	-	-	-	-	38,917	3,665					(53,188)	-	-		
	JA4201 IFC - M Cross Country							-	-	7,650				-	-	-	-	-	-	-	-	10,606	165,246					(115,720)	(61,753)	-	-	
	JA4301 IFC - W Cross Country							-	-					-	-	-	-	-	-	-	-	189,246	14,005					(141,496)	(61,753)	-	-	
TOTAL ATHLETICS										7,650					2,333	623					10,606	2,504,670	186,136				(1,776,364)	(925,048)	-	-		

Western Oregon University
FY26 Incidental Fee Budgets

Western Oregon University FY26 Incident Fee Budgets		Other Student Fees (+) 01700	Gifts, Grants & Contracts (+) 03000	Investment (+) 05100	Sales & Services (+) 06000	Other Revenues (+) 08000	Svc Dept Sales Reimb (+) 09000	Total Revenue	Unclass Salary (+) 10103	Other Unclassified Pay (+) 10200	Classified Salary (+) 10301	Classified Pay (+) 10400	Student Pay (+) 10501	Uncl Health/Life OPE (+) 10964	Uncl Retirement OPE (+) 10967	Uncl Other OPE (+) 10968	Classified Health/Life OPE (+) 10974	Classified Retirement OPE (+) 10977	Classified Other OPE (+) 10978	Student OPE (+) 10988	Total Personnel	Services and Supplies (+) 20000	General Admin Overhead (+) 28204	Travel (+) 39000	Depreciation (+) 80500	Transfer In (-) 91000	Transfer In Incidental Fee Allocation (-) 91105	Transfer Out (+) 92000	TOTAL EXP	NET (Ignoring deprec.)	
CAMPUS RECREATION					53,000			53,000	275,928				163,556	86,400	84,158	22,488				5,724	638,254	185,762	60,978		374,295		(831,994)	-	427,295	-	
DO5967 Health & Wellness Center					14,000			14,000					35,458							1,241	36,699	7,910	3,302				(33,911)	-	14,000	-	
DO5983 Aquatic Center Operation													27,906							977	28,883	68,398	7,199				(104,480)	-	-	-	
DO5984 Aquatic Center Programs					46,000			46,000					41,382							1,448	42,830		3,170				-	-	46,000	-	
DO5985 Intramurals					2,000			2,000					43,667							1,528	45,195	4,150	3,652				(50,997)	-	2,000	-	
DO5986 Turf and Grass Fields					9,000			9,000					14,656							513	15,169	32,751	3,547				(42,467)	-	9,000	-	
DO5800 Men's Lacrosse																					18,047	1,336					(19,383)	-	-	-	
DO5801 Men's Soccer																					4,500	333					(4,833)	-	-	-	
DO5802 Men's Rugby																					21,000	1,554					(22,554)	-	-	-	
DO5803 Women's Rugby																					11,000	814					(11,814)	-	-	-	
DO5804 SORC Rock Climbing																					2,000	148					(2,148)	-	-	-	
DO5806 Dance Team																					4,000	296					(4,296)	-	-	-	
DO5812 Women's Soccer																					4,500	333					(4,833)	-	-	-	
DO5814 Men's Basketball																					3,500	259					(3,759)	-	-	-	
TOTAL CAMPUS RECREATION					124,000			124,000	275,928				336,625	86,400	84,158	22,488				11,431	807,030	367,518	86,921	-	374,295	-	(1,137,469)	-	498,295	-	
CHILDCARE																															
GEN949 Child Care Reserve																												(39,540)	39,540	-	-
TOTAL CHILDCARE																												(39,540)	39,540	-	-
CREATIVE ARTS																															
CAD933 Music					5,200			5,200	-	35,100	-	-	7,505	-	10,706	2,861	-	-	-	263	56,435	29,682	7,957	21,400				(110,274)	-	5,200	-
CAD937 Dance					5,000			5,000	-	4,500	-	-	3,789	-	1,373	367	-	-	-	133	10,162	21,785	3,125	10,280	897			(40,352)	-	5,897	-
CAD938 Theatre					8,000			8,000	-	7,000	-	-	41,001	-	2,135	571	-	-	-	1,435	52,142	59,523	8,301	500				(112,466)	-	8,000	-
CAD942 Art and Design									-	10,400	-	-	16,032	-	3,172	848	-	-	-	561	31,013	5,503	2,821	1,600				(40,937)	-	-	-
TOTAL CREATIVE ARTS					18,200			18,200	-	57,000	-	-	68,327	-	17,386	4,647	-	-	-	2,392	149,752	116,493	22,204	31,780	897	-		(104,029)	-	19,097	-
STUDENT ENGAGEMENT																															
SE0901 Student Engagement Operations																															
SE0902 Leadership, Inclusion, & Activities (LIA)					50,250		190,000	240,250	300,962	-	140,469	5,877	134,947	108,000	91,793	24,528	56,160	44,636	11,928	4,723	924,023	289,048	89,768	-	482,609		(1,062,589)	-	722,859	-	
SE0903 Student Activities Board													16,657							583	17,240	27,808	3,334	-				(48,382)	-	-	-
TOTAL STUDENT ENGAGEMENT					50,250		190,000	240,250	300,962	-	140,469	5,877	151,604	108,000	91,793	24,528	56,160	44,636	11,928	5,306	941,263	361,860	96,588	2,592	482,609	-	(1,161,553)	-	722,859	-	
STUDENT MEDIA																															
SE0904 Student Media																					3,936	292						(4,228)	-	-	-
SE0905 Northwest Passage													5,802							203	6,005	3,409	697				(10,111)	-	-	-	
SE0906 Western Journal					3,000			3,000					43,362							1,728	51,090	10,636	4,567				(63,283)	-	3,000	-	
SE0907 KWOU Student Radio Station													5,849							205	6,054	3,581	713				(10,348)	-	-	-	
TOTAL STUDENT MEDIA					3,000			3,000					61,013							2,136	63,149	21,552	6,269	-	-			(87,970)	-	3,000	-
WOLF RIDE																															
DO5979 WOLF Ride					3,000			3,000					31,680							1,109	32,789	14,764	3,519	-	8,499			(48,072)	-	11,499	-
TOTAL WOLF RIDE					3,000			3,000					31,680							1,109	32,789	14,764	3,519	-	8,499	-		(48,072)	-	11,499	-
TOTAL IFC		3,880,890	3,000	-	195,450	-	190,000	4,269,340	576,890	76,078	184,584	5,877	775,202	194,400	199,156	53,217	77,760	58,091	15,623	27,133	2,243,911	3,473,349	425,798	36,372	866,300	(1,776,364)	(4,079,028)	4,143,441	5,333,779	(198,139)	

