

Finance & Administration Committee (FAC), November 5, 2024**FY25 Proposed Adjusted Budget****M-Report (Fall 2024 as of October 14th):**

	This Year	Last Year	Difference	Pct Change
Total Enrollment	3,822.0	3,949.0	(127.0)	-3.2%
Total Credit Hours	45,722.0	46,932.0	(1,210.0)	-2.6%
Total FTE *	3,113.3	3,192.2	(78.9)	-2.5%
Total UG Enrollment	3,268.0	3,341.0	(73.0)	-2.2%
Total UG Credit Hours	41,812.0	43,126.0	(1,314.0)	-3.0%
Total UG FTE *	2,787.5	2,875.1	(87.6)	-3.0%
Total GR Enrollment	554.0	608.0	(54.0)	-8.9%
Total GR Credit Hours	3,910.0	3,806.0	104.0	2.7%
Total GR FTE *	325.8	317.2	8.7	2.7%
Undergraduate FTE Breakout				
Resident	2,324.2	2,326.7	(2.5)	-0.1%
WUE	373.1	440.7	(67.6)	-15.3%
Non-Resident	<u>90.2</u>	<u>107.7</u>	<u>(17.5)</u>	<u>-16.2%</u>
Total	2,787.5	2,875.1	(87.6)	-3.0%
Freshmen	760.1	838.7	(78.7)	-9.4%
Sophomores	589.5	506.3	83.2	16.4%
Juniors	624.0	681.3	(57.3)	-8.4%
Seniors	759.1	809.5	(50.3)	-6.2%
Post Bacc / Non-Graduate	28.0	28.0	-	0.0%
Graduate Masters	321.4	307.3	14.1	4.6%
Non-Admit Undergraduate	26.8	11.3	15.5	137.8%
Non-Admit Graduate	<u>4.4</u>	<u>9.8</u>	<u>(5.4)</u>	<u>-55.0%</u>
Total	3,113.3	3,192.2	(78.9)	-2.5%

Education & General (E&G) Fund Component:

The FY25 Education & General Fund totals \$73.148M in revenues and \$76.649M in recurring expenses and transfers, resulting in a recurring deficit of \$3.501M. As outlined in the five-year NWCCU Fiscal Sustainability Plan, our goal was to reduce the recurring E&G budget deficit to \$3.5M in FY25. Combined with one-time activities of \$1.107M, this results in a budget deficit of \$4.608M. Beginning FY25 Fund Balance totals \$13.754M; this deficit level would reduce the fund balance to \$9.146M, or 12.50% of revenues by the end of FY25. See the FY25 Education & General Fund Detail worksheet for a comparison of the FY25 Proposed Adjusted Budget to the FY25 Preliminary Budget, as well as FY24 Actuals.

Revenue Assumptions:

Total Revenues for the FY25 Adjusted Budget are \$73.148M, up \$949K from the FY25 Preliminary Budget. The changes in assumptions resulting in the increased revenue are detailed below.

Tuition & Fees

- FY25 Preliminary Budget Tuition assumed 2% UG and GR enrollment declines from Fall 2023, with an additional 20 Occupational Therapy (OTD) students. Actual fall enrollments are approximately a 3.0% decrease for UG and a 2.7% increase for GR, which is inclusive of 17 OTD students. These enrollment changes do not translate directly to revenue changes, as different undergraduate residencies pay different tuition rates and many graduate students pay a discounted cohort rate.
 - Annual tuition and fee revenue budget is a combination of actual Fall 2024 and projected Winter & Spring 2025 based on 6% attrition between terms. This results in a projected 115,485 undergraduate (98,685 Resident, 15,812 WUE, and 988 Non-Resident), 8,894 graduate credit hours, and 16 OTD students. Applying the applicable tuition rates as approved at the April 17, 2024 Board of Trustees meeting results in total undergraduate tuition of \$26.366M and graduate tuition of \$4.715M, for a total decrease of \$631K from the FY25 Preliminary Budget.
- Undergraduate summer tuition revenues remain unchanged from the FY24 Preliminary Budget, totaling \$1.4M, while Graduate summer tuition revenues have been increased by \$200K to total \$800K. 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. Summer 2024 resulted in \$1.935M of FY25 revenue, with the remaining budgeted summer revenue of \$265K expected from Summer 2025.
- Other tuition revenues have been updated to a projected \$400K, an increase of \$40K.
- Online course fee revenues have been updated to a projected 55,774 online course credit hours based on actual Fall 2024 enrollments and projected Winter & Spring 2025, resulting in a budget of \$2.956M, an increase of \$2K from the Preliminary Budget.
- Fee remissions budget has been decreased by \$500K to \$5M in collaboration with Financial Aid. Actual FY24 fee remissions totaled \$4.809M.

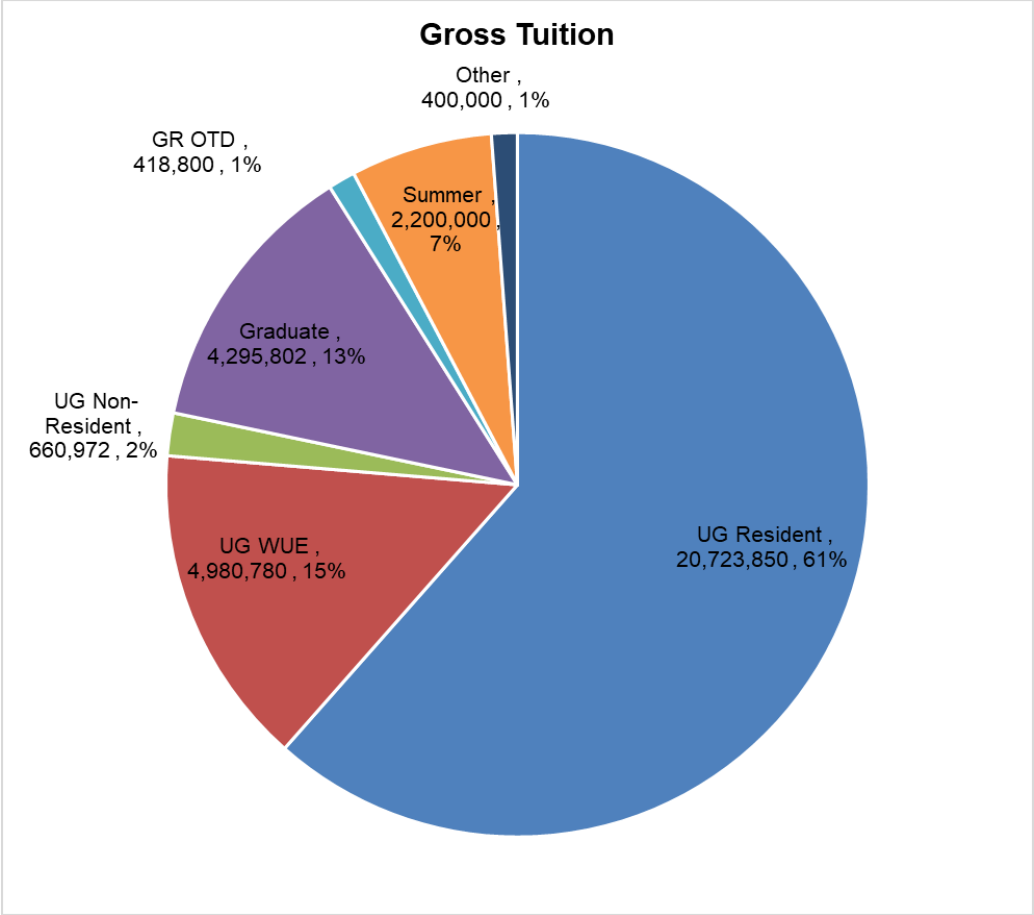


Figure 1: Tuition Revenue by category

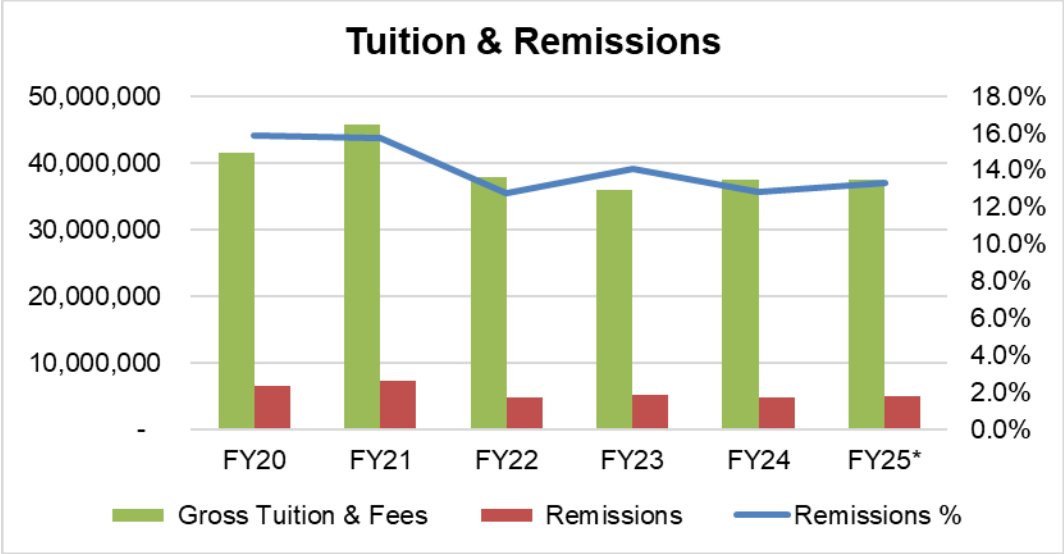


Figure 2: Total gross tuition & fees, total remissions, and remissions as a percentage of gross tuition & fees for FY19 – FY25 (FY25 based on proposed adjusted budgeted numbers).

Government Resources & Allocations

- Government Resources & Allocations total \$34.961M compared to the Preliminary Budget of \$34.830M. The \$131K difference resulting from the true-up for the latest three-year rolling data.
 - FY25 is the second year of the biennium. \$1B was allocated to the Public University Support Fund for 2023-25 with 49% of PUSF being distributed in year 1 (FY24) and the remaining 51% distributed in year 2 (FY25).

Other Revenues

- Other Revenues total \$5.5M, an increase of \$706K. \$406K of the increase was in Gift Grants and Contracts related to grant indirects in collaboration with the Dean of Graduate Studies and Sponsored Research, bringing the budget total to \$2.6M. The remaining \$300K relates to Interest Earnings/Investment, bringing the budget total to \$2.3M. Both adjustments were based on reviewing FY24 Actuals realization rates as of Period 3 compared to FY25 Actuals as of Period 3.

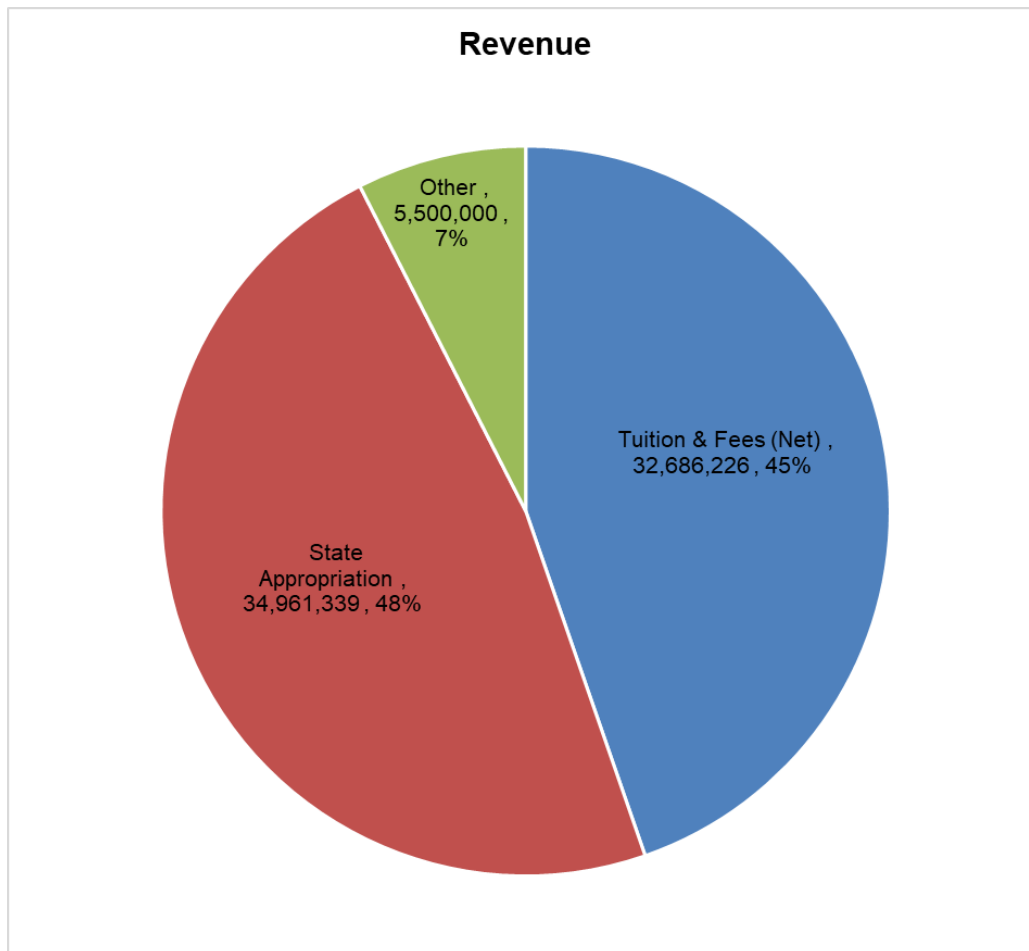


Figure 3: Total revenue by category.

Expense Assumptions:

Total Expenses for the FY25 Adjusted Budget are budgeted at \$71.051M.

Personnel

- Personnel budget totals \$60.459M, \$361K more than the FY25 Preliminary Budget. This includes \$1M of centralized staff salary savings and associated \$357K of OPE from regular turnover and vacancies, as well as \$830K of centralized faculty salary savings and associated \$296K of OPE.
- Faculty Salaries are budgeted at \$17.397M, \$213K more than the FY25 Preliminary Budget. The change is reflective of:
 - Rostered faculty salaries have been updated according to the Collective Bargaining Agreement (4.09% on average raise for T/TT), \$290K
 - Increasing the budgeted rate used for NTT salary pools by 4.09%, \$230K
 - Reducing 3.5 FTE and rebasing vacant lines to NTT/lower steps, \$307K. This reduction was made to offset increases in Academic Affairs that were incorporated in the FY25 Preliminary Budget.
- Budgeted amount for unclassified salaries totals \$12.915M, \$305K more than the Preliminary Budget.
 - Incorporates an increase of 4.09% to be held centrally for the unclassified salary study/raises, \$580K. Offset by removing \$185K of funds centrally held for salary equity study.
 - Reducing 2.6 FTE to offset increases in Academic Affairs that were incorporated in the FY25 Preliminary Budget as well as cover reorganizational adjustments, \$90K.
- Faculty & Unclassified Supplemental pay is budgeted at \$616K, unchanged from the Preliminary Budget. This category is largely reflective of stipends paid to faculty and unclassified staff, but also includes temporary employee and allowance funds.
- Budgeted amount for classified salaries totals \$7.212M, a decrease of \$17K from the preliminary budget reflective of a net decrease of 0.5 FTE.
- Classified Pay is budgeted at \$260K, unchanged from the preliminary budget. This category includes pay for differentials, overtime, and temporary employees.
- Student pay is budgeted at \$1.634M, with the small increase being associated with updating the Destination Western budget.
- Budgeted Other Payroll Expense (OPE) totals \$22.907M, an increase of \$983K from the preliminary budget, as a result of the changes to personnel mentioned above as well as increasing the health rate component to \$19,200 per eligible FTE from \$17,004.

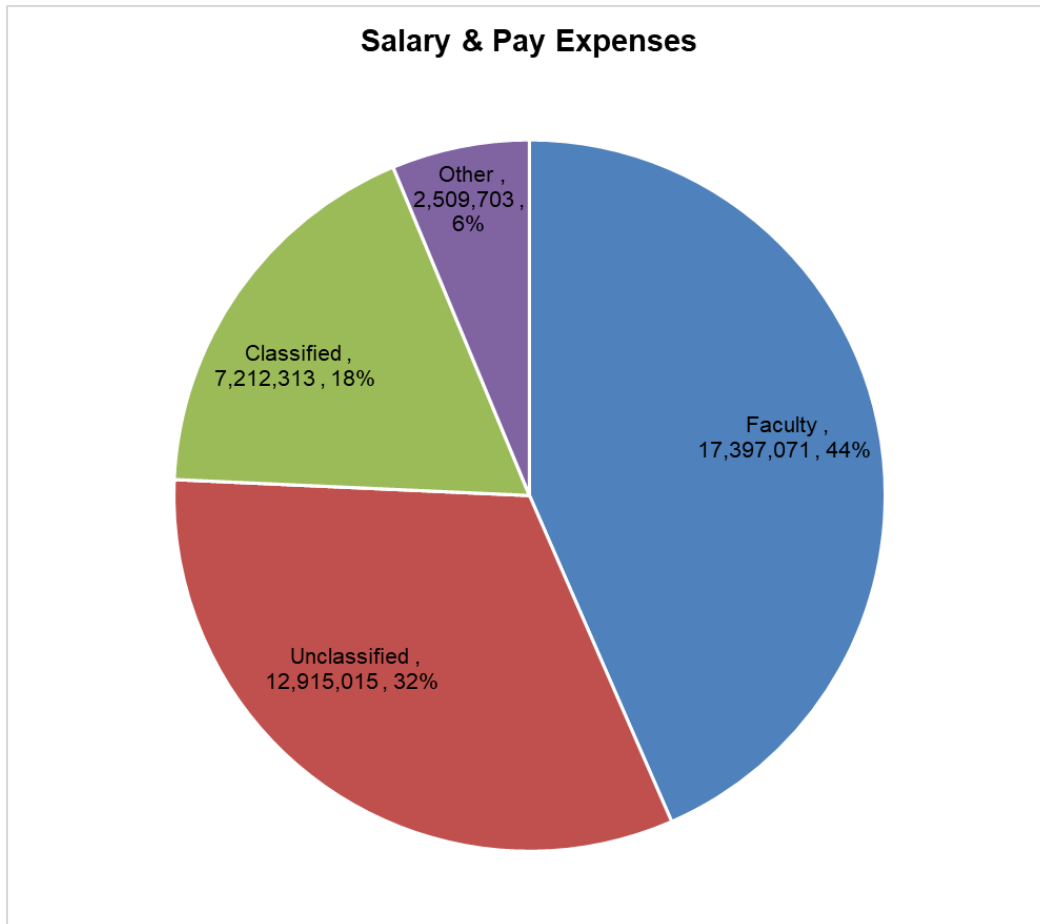


Figure 4: Total salary & pay by category.

Services & Supplies (S&S)

- Services & Supplies net of Internal Sales budget totals \$10.592M. With Services & Supplies increasing approximately \$297K, and Internal Sales increasing \$140K from FY25 Preliminary Budget.
 - \$35K to continue existing library subscriptions
 - \$40K in support of Destination Western
 - A correlating \$130K increase in indirect grant spending was budgeted (in line with the grant indirects policy)
 - PURMIT S&S budget was trued up to FY25 actual rates, an increase of \$92K
 - Internal Sales were increased by \$200K for General Administrative Overhead based on FY24 Actuals.
 - Parking's support of Public Safety of \$60K is now reflected as a transfer in instead of internal sales.

Net Transfer Assumptions:

Total Net Transfers are budgeted at \$5.598M, an increase of \$20K from the Preliminary Budget.

- Athletics subsidy was increased by \$80K to cover the increase in Health OPE.
- Parking’s support of Public Safety of \$60K is now reflected as a transfer in instead of internal sales.

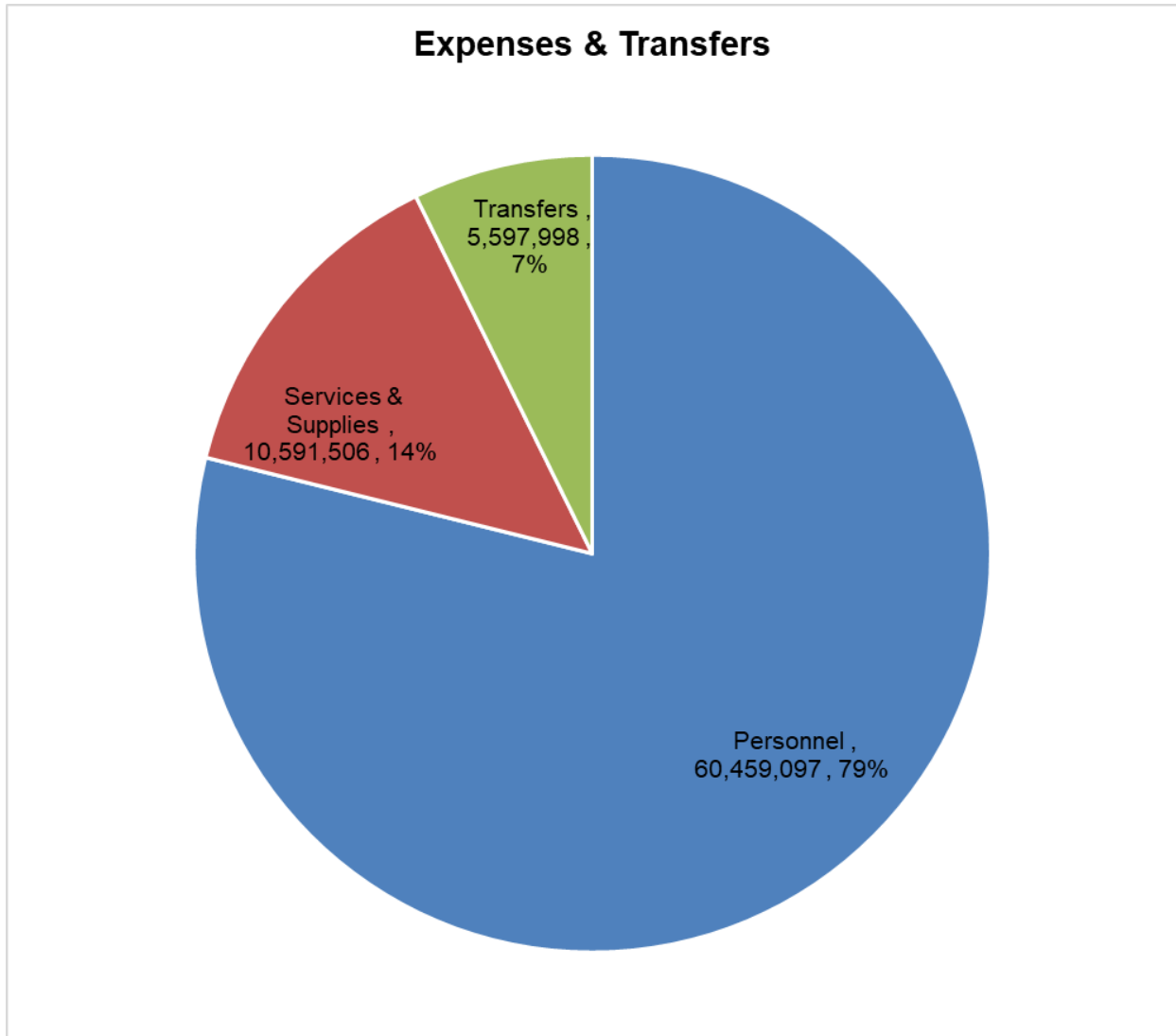


Figure 5: Total recurring expenses and transfers.

Other Activity Assumptions:

Total Other Activities representing one-time resources and expenses are budgeted at \$1.107M, an increase of \$244K from the FY25 Preliminary Budget.

- \$33K of rollover has been added for OTD start-up S&S, bringing the total to \$158K
- \$211K has been added for a contract with EAB to cultivate Juniors
- The FY25 Preliminary Budget totaled \$863K and included:
 - \$500K for rollover of Sustainability Funds tranche 1
 - \$165K for Advancement Campaign S&S
 - \$125K for Occupational Therapy start-up costs
 - \$73K for New Faculty Start-Up costs

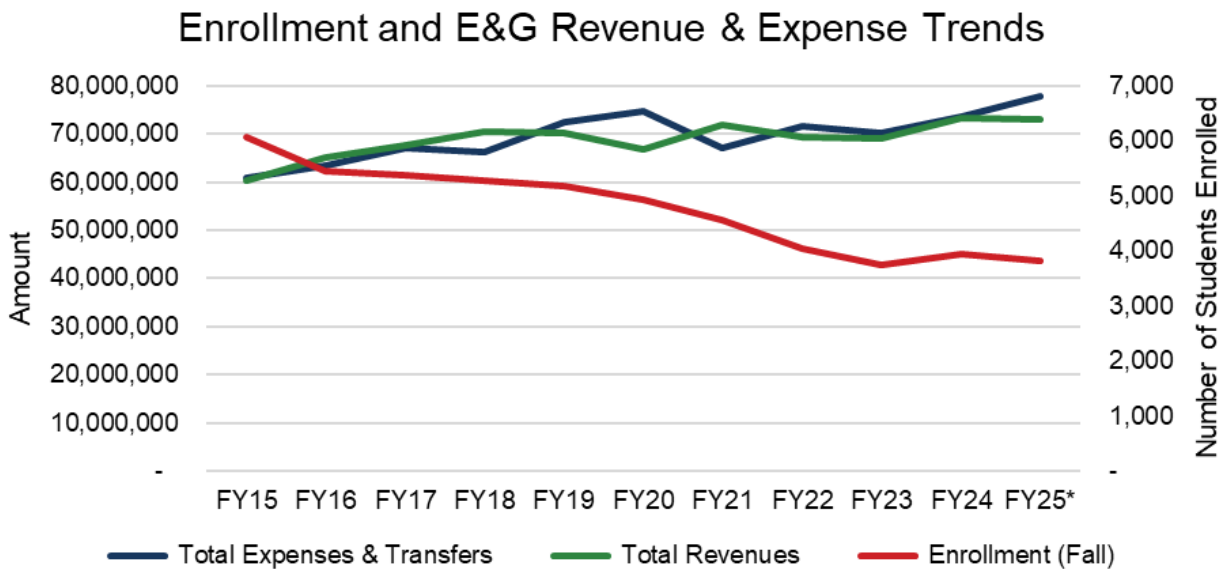


Figure 6: Enrollment (headcounts) and E&G Expense trends over the last 10 years (FY25 based on Proposed Adjusted Budget).

Auxiliary Component:

The auxiliary component is composed of Athletics, Housing, Dining, Parking, Conference Services, Bookstore, Student Health & Counseling Center (SHCC), Child Development Center (CDC), and other minor operations. See the Auxiliary Detail worksheet below for a budget summary by major auxiliary. The net budget for all Auxiliaries (excluding IFC) totals \$682K. Auxiliary budgets have been updated for the increase to Health OPE, and \$80K additional E&G subsidy to athletics to cover the Health OPE increase and other minor adjustments. Housing revenue has also been updated to reflect the ~80 fewer students living on campus. See the Auxiliary Detail worksheet included for a budget summary by auxiliary area.

Incidental Fee (IFC) Component:

Incidental Fee has a net deficit budget of \$117K, with intentions to utilize their reserve to cover the deficit. Health OPE rate increases have been offset by decreases to S&S budgets (as incidental fee allocations are determined by the Incidental Fee Committee).

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 Preliminary Budget.

FY25 Adjusted 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 \$4.301M.

STAFF RECOMMENDATION:

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

Western Oregon University
 FY25 Proposed Adjusted Budget
 Component Funds Budget Summary

	Education & General (E&G)	Auxiliary (excluding IFC)	Incidental Fee (IFC)	Designated Operations & Service Depts	Total	Total FY25 Prelim Budget
Revenues						
Enrollment Fees	32,686,226	2,161,241	3,753,557	48,134	38,649,158	38,537,372
Government Resources & Allocations	34,961,339	1,396,015	-	-	36,357,354	36,226,312
Gift Grants and Contracts	2,600,000	104,369	3,000	-	2,707,369	2,301,439
Investment	2,300,000	26,000	-	4,175	2,330,175	2,030,175
Sales & Services	500,000	12,035,251	195,450	126,630	12,857,331	13,479,066
Other Revenues	100,000	614,480	190,000	2,087,550	2,992,030	2,992,030
Total Revenues	73,147,565	16,337,356	4,142,007	2,266,489	95,893,417	95,566,394
Expenses						
Personnel	60,459,097	9,459,218	2,014,429	1,029,539	72,962,283	72,356,774
Services & Supplies	10,591,506	9,000,871	3,926,528	1,236,950	24,755,855	24,463,592
Total Expenses	71,050,603	18,460,089	5,940,957	2,266,489	97,718,138	96,820,365
Net Transfers	5,597,998	(1,440,338)	(1,681,690)	-	2,475,970	2,482,987
Total Expenses & Transfers	76,648,601	17,019,751	4,259,267	2,266,489	100,194,108	99,303,352
Net Recurring Budget	(3,501,036)	(682,394)	(117,260)	-	(4,300,690)	(3,736,958)
One Time Activities	1,107,346	-	-	-	1,107,346	863,275
Net Budget	(4,608,382)	(682,394)	(117,260)	-	(5,408,036)	(4,600,233)

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

	FY25 Proposed Adjusted Budget	FY25 Prelim Budget	Increase/ (Decrease)	FY24 Actuals	Increase/ (Decrease)
Revenues					
Tuition & Fees					
Undergraduate Tuition					
Resident	20,723,850	20,512,590	211,260	20,077,081	646,769
WUE	4,980,780	5,883,570	(902,790)	5,823,486	(842,706)
Non-Resident	660,972	647,592	13,380	614,729	46,243
Total Undergraduate Tuition	26,365,602	27,043,752	(678,150)	26,515,296	(149,694)
Graduate Tuition					
Graduate	4,295,802	4,143,657	152,145	4,061,485	234,317
OTD	418,800	523,500	(104,700)	-	418,800
Total Graduate Tuition	4,714,602	4,667,157	47,445	4,061,485	653,117
Summer					
Undergraduate	1,400,000	1,400,000	-	1,357,823	42,177
Graduate	800,000	600,000	200,000	517,620	282,380
Total Summer	2,200,000	2,000,000	200,000	1,875,443	324,557
Other Tuition	400,000	360,000	40,000	387,701	12,299
Total Tuition	33,680,204	34,070,909	(390,705)	32,839,925	840,279
Fees					
Matriculation	500,000	500,000	-	559,330	(59,330)
Course	400,000	400,000	-	451,050	(51,050)
Online Course	2,956,022	2,953,531	2,491	3,376,587	(420,565)
Other	150,000	150,000	-	248,157	(98,157)
Total Fees	4,006,022	4,003,531	2,491	4,635,123	(629,101)
Fee Remissions	(5,000,000)	(5,500,000)	500,000	(4,809,233)	(190,767)
Total Tuition & Fees (net of remissions)	32,686,226	32,574,440	111,786	32,665,815	20,411
Government Resources & Allocations					
Student Success & Completion (SSCM)	34,272,602	34,141,560	131,042	34,092,886	179,716
Engineering Technology (ETSF)	309,489	309,489	-	297,598	11,891
Small-Energy Loan Program (SELP)	379,248	379,248	-	379,248	-
Total Government Resources & Allocations	34,961,339	34,830,297	131,042	34,769,732	191,607
Other Revenues					
Gift Grants and Contracts	2,600,000	2,194,070	405,930	2,664,389	(64,389)
Interest Earnings/Investment	2,300,000	2,000,000	300,000	2,720,328	(420,328)
Sales & Services	500,000	500,000	-	424,653	75,347
Other Revenues	100,000	100,000	-	186,434	(86,434)
Total Other Revenues	5,500,000	4,794,070	705,930	5,995,804	(495,804)
Total Revenues	73,147,565	72,198,807	948,758	73,431,351	(283,786)

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

	FY25 Proposed Adjusted Budget	FY25 Prelim Budget	Increase/ (Decrease)	FY24 Actuals	Increase/ (Decrease)
Expenses					
Personnel					
Faculty Salaries	17,397,071	17,184,474	212,597	14,994,173	2,402,898
Unclassified Salaries	12,915,015	12,609,790	305,225	10,577,526	2,337,489
Faculty & Unclassified Supplemental Pay	615,903	615,903	-	2,266,837	(1,650,934)
Classified Salaries	7,212,313	7,229,747	(17,434)	6,179,137	1,033,176
Classified Pay	260,061	260,061	-	520,623	(260,562)
Student	1,633,739	1,630,466	3,273	1,401,669	232,070
OPE	22,907,390	21,924,585	982,805	20,495,722	2,411,668
Centralized Salary & OPE Savings	(2,482,395)	(1,356,500)	(1,125,895)	-	(2,482,395)
Total Personnel	60,459,097	60,098,526	360,571	56,435,687	4,023,410
Services & Supplies					
Services & Supplies	14,508,006	14,210,626	297,380	13,971,096	536,910
Internal Sales	(3,916,500)	(3,776,740)	(139,760)	(4,156,395)	239,895
Total Services & Supplies	10,591,506	10,433,886	157,620	9,814,701	776,804
Total Expenses	71,050,603	70,532,412	518,191	66,250,388	4,800,215
Transfers					
Athletics Subsidy	5,200,000	5,120,000	80,000	6,766,284	(1,566,284)
Child Development Center Subsidy	150,000	150,000	-	120,120	29,880
SELP Funding Match	294,000	294,000	-	306,813	(12,813)
Other Transfers	(46,002)	14,238	(60,240)	253,355	(299,357)
Total Transfers	5,597,998	5,578,238	19,760	7,446,572	(1,848,574)
Total Recurring Expenses & Transfers	76,648,601	76,110,650	537,951	73,696,960	2,951,641
Net Recurring	(3,501,036)	(3,911,843)	410,807	(265,609)	(3,235,427)
Other Activities					
Sustainability Funds Rollover	500,000	500,000	-	-	500,000
Campaign S&S	165,000	165,000	-	-	165,000
OTD Start-Up	158,160	125,000	33,160	-	158,160
EAB	210,911	-	210,911	-	210,911
Other	73,275	73,275	-	-	73,275
Total Other Activities	1,107,346	863,275	244,071	-	1,107,346
Net	(4,608,382)	(4,775,118)	166,736	(265,609)	(4,342,773)
Beginning Fund Balance	13,753,975	10,172,273		14,019,584	
Projected Ending Fund Balance	9,145,593	5,397,155		13,753,975	
Fund Balance as a Percentage of Revenues	12.50%	7.48%		18.73%	

**Western Oregon University
NWCCU Plan
Education & General Fund**

		NWCCU Plan	Actuals
FY23	Recurring Deficit	(8,000,000)	
	Expense containment (one-time)	<u>3,000,000</u>	
	Use of Fund Balance	(5,000,000)	(1,156,477)
FY24	Beg Fund Balance	10,000,000	14,019,584
	Recurring Deficit	(4,500,000)	
	Expense containment (one-time)	<u>1,000,000</u>	
	Use of Fund Balance	(3,500,000)	(265,609)
FY25	Beg Fund Balance	6,500,000	13,753,975
	Total Revenues		73,147,565
	Total Expenses & Transfers		<u>76,648,601</u>
	Recurring Deficit	(3,500,000)	(3,501,036)
	Expense containment (one-time)	<u>1,000,000</u>	<u>(1,107,346)</u>
	Use of Fund Balance	(2,500,000)	(4,608,382)
FY26	Beg Fund Balance	4,000,000	9,145,593
	Recurring Deficit	(1,500,000)	
	Expense containment (one-time)	<u>1,000,000</u>	
	Use of Fund Balance	(500,000)	
FY27	Beg Fund Balance	3,500,000	
	Recurring Deficit	-	
	Expense containment (one-time)	<u>-</u>	
	Use of Fund Balance	-	
FY28	Beg Fund Balance	3,500,000	

Proposed FY25 Adj Budget

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

	Athletics (excluding IFC)*	Bookstore	Dining	Parking	Student Health & Counseling	University Housing	Other Auxiliaries	Total
Revenues								
Enrollment Fees	-	-	-	-	1,879,186	(50,000)	332,055	2,161,241
Government Resources & Allocations	1,396,015	-	-	-	-	-	-	1,396,015
Gift Grants and Contracts	-	-	-	-	-	-	104,369	104,369
Investment	-	-	-	-	-	26,000	-	26,000
Sales & Services	31,000	750,000	4,163,188	435,455	-	6,271,000	384,608	12,035,251
Other Revenues	-	-	450,294	-	23,686	139,500	1,000	614,480
Total Revenues	<u>1,427,015</u>	<u>750,000</u>	<u>4,613,482</u>	<u>435,455</u>	<u>1,902,872</u>	<u>6,386,500</u>	<u>822,032</u>	<u>16,337,356</u>
Expenses								
Unclassified Salaries	1,748,709	68,604	209,724	65,862	326,698	584,860	208,541	3,212,998
Unclassified Pay	-	-	500	-	16,124	7,500	25,000	49,124
Classified Salaries	103,778	131,798	825,441	65,649	423,035	105,000	41,673	1,696,374
Classified Pay	-	10,000	26,250	5,000	23,877	12,700	-	77,827
Student	-	12,500	463,250	30,000	-	297,304	74,790	877,844
OPE	1,279,285	152,246	797,989	88,117	500,592	527,544	199,277	3,545,051
Total Personnel	<u>3,131,772</u>	<u>375,148</u>	<u>2,323,154</u>	<u>254,628</u>	<u>1,290,326</u>	<u>1,534,908</u>	<u>549,281</u>	<u>9,459,218</u>
Services & Supplies	1,730,270	651,012	2,025,218	160,771	613,484	3,685,705	134,411	9,000,871
Total Expenses	<u>4,862,042</u>	<u>1,026,160</u>	<u>4,348,372</u>	<u>415,399</u>	<u>1,903,810</u>	<u>5,220,613</u>	<u>683,692</u>	<u>18,460,089</u>
Net Transfers	<u>(3,435,027)</u>	<u>-</u>	<u>208,000</u>	<u>20,240</u>	<u>-</u>	<u>1,581,449</u>	<u>185,000</u>	<u>(1,440,338)</u>
Total Expenses & Transfers	<u>1,427,015</u>	<u>1,026,160</u>	<u>4,556,372</u>	<u>435,639</u>	<u>1,903,810</u>	<u>6,802,062</u>	<u>868,692</u>	<u>17,019,751</u>
Net Budget	(0)	(276,160)	57,110	(184)	(938)	(415,562)	(46,660)	(682,394)

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

Western Oregon University
FY25 Education & General Fund Budget
By Index

INDEX	DEPT NAME	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-Track Faculty Salary (+) 10102-TENT	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 (Redctn/Exp) (-) 79000	Transfer In (-) 91000	Transfer Out (+) 92000	TOTAL EXP			
VFF904	Sustainability Funds Rollover	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000
DIA907	Campaign S&S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165,000
OTD901	OTD Start-Up/Rollover	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	158,160
PRO902	EAB - cultivate Juniors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	210,911
PRO837	New Faculty Start-Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73,275
TOTAL ONE-TIME FUNDS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,107,346
EDUCATION & GENERAL FUND TOTAL		33,680,204	550,000	3,456,022	(5,000,000)	34,961,339	2,600,000	2,300,000	500,000	100,000	73,147,565	11,639,074	4,002,056	12,415,015	615,903	925,941	6,712,313	260,061	1,633,739	6,849,197	7,663,540	2,412,238	2,367,936	1,911,605	568,257	482,222	60,459,097	15,615,352	(3,916,500)	(69,133)	5,667,131	-	-	77,755,947	

Western Oregon University
FY25 Incidental Fee Budgets

INDEX	DEPT NAME	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.)	
CAMPUS RECREATION																															
DOS967	Health & Wellness Center				53,000			53,000	263,704				157,995	73,267	72,519	21,491					5,530	594,506	179,522	57,279		374,295	(778,307)		427,295	-	
DOS982	Health and Wellness Programs				14,000			14,000					34,252								1,199	35,451	7,910	3,209			(52,570)		14,000	-	
DOS983	Aquatic Center Operation												26,957								943	27,900	67,780	7,081			(102,761)			-	
DOS984	Aquatic Center Programs				46,000			46,000					41,382								1,448	42,830		3,170					46,000	-	
DOS985	Intramurals				2,000			2,000					42,182								1,476	43,658	4,150	3,538			(49,346)		2,000	-	
DOS986	Turf and Grass Fields				9,000			9,000					14,158								496	14,654	32,393	3,482			(41,529)		9,000	-	
DOS800	Men's Lacrosse																					18,047	1,336				(19,383)			-	
DOS801	Men's Soccer																					4,500	333				(4,833)			-	
DOS802	Men's Rugby																					21,000	1,554				(22,554)			-	
DOS803	Women's Rugby																					11,000	814				(11,814)			-	
DOS804	SORC Rock Climbing																					2,000	148				(2,148)			-	
DOS806	Dance Team																					4,000	296				(4,296)			-	
DOS812	Women's Soccer																					4,500	333				(4,833)			-	
DOS814	Men's Basketball																					3,500	259				(3,759)			-	
TOTAL CAMPUS RECREATION																															
		-	-	-	124,000	-	-	124,000	263,704	-	-	-	316,926	73,267	72,519	21,491	-	-	-	-	11,092	758,999	360,302	82,832	-	374,295	-	(1,078,133)	-	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	-	7,250	-	9,653	2,861	-	-	-	-	254	55,118	22,154	7,302	21,400			(100,774)		5,200	-	
CAD937	Dance				5,000			5,000	-	4,500	-	3,660	-	1,238	367	-	-	-	-	128	9,893	21,785	3,105	10,280	897		(40,063)		5,897	-	
CAD938	Theatre				8,000			8,000	-	7,000	-	39,607	-	1,925	571	-	-	-	-	1,386	50,489	59,523	8,178	500			(110,690)		8,000	-	
CAD942	Art and Design								-	10,400	-	15,487	-	2,860	848	-	-	-	-	542	30,137	5,503	2,756	1,600			(39,996)			-	
TOTAL CREATIVE ARTS																															
		-	-	-	18,200	-	-	18,200	-	57,000	-	66,004	-	15,676	4,647	-	-	-	-	2,310	145,637	108,965	21,341	33,780	897		(291,523)		19,097	-	
STUDENT ENGAGEMENT																															
SE0901	Student Engagement Operations				50,250		190,000	240,250	267,156		127,121	5,877	127,029	96,000	73,468	21,774	49,920	36,574	10,839	4,446	820,204	303,513	83,156		482,609		(966,623)		722,859	-	
SE0902	Leadership, Inclusion, & Activities (LIA)																										(43,601)				
SE0903	Student Activities Board												16,657							583	17,240	27,201	3,289				(47,730)				
TOTAL STUDENT ENGAGEMENT																															
		-	-	-	50,250	-	190,000	240,250	267,156	-	127,121	5,877	143,686	96,000	73,468	21,774	49,920	36,574	10,839	5,029	837,444	368,718	89,450	2,592	482,609		(1,057,954)		722,859	-	
STUDENT MEDIA																															
SE0904	Student Media																					3,936	292				(4,228)				
SE0905	Northwest Passage												5,605							196	5,801	3,409	682				(9,892)				
SE0906	Western Journal		3,000					3,000					43,466						1,521	44,987	10,626	4,116				(56,729)		3,000			
SE0907	KWOU Student Radio Station												5,650							198	5,848	3,581	698				(10,127)				
TOTAL STUDENT MEDIA																															
		-	3,000	-	-	-	-	3,000	-	-	-	-	54,721	-	-	-	-	-	-	1,915	56,636	21,552	5,788	-	-	-	(80,976)		3,000		
WOLF RIDE																															
DOS979	WOLF Ride				3,000			3,000					30,603							1,071	31,674	10,264	3,104		8,499		(42,042)		11,499		
TOTAL WOLF RIDE																															
		-	-	-	3,000	-	-	3,000	-	-	-	-	30,603	-	-	-	-	-	-	1,071	31,674	10,264	3,104	-	8,499	-	(42,042)		11,499		
TOTAL IFC																															
		3,753,557	3,000	-	195,450	-	190,000	4,142,007	530,860	68,680	165,086	5,877	706,139	169,267	164,875	48,864	69,120	47,014	13,933	24,714	2,014,429	3,480,790	409,366	36,372	866,300	(1,764,973)	(3,843,634)	3,926,917	5,125,567	(117,260)	

