

**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.

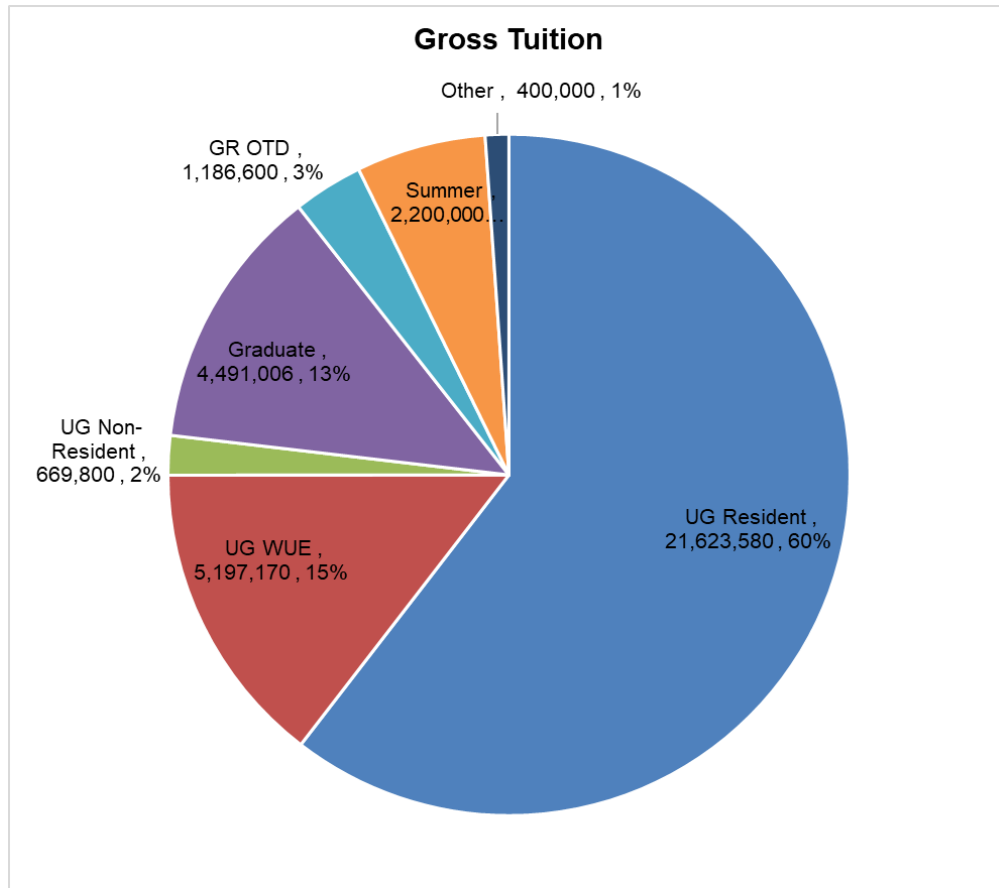


Figure 1: Tuition Revenue by category based on FY26 Proposed Preliminary Budget

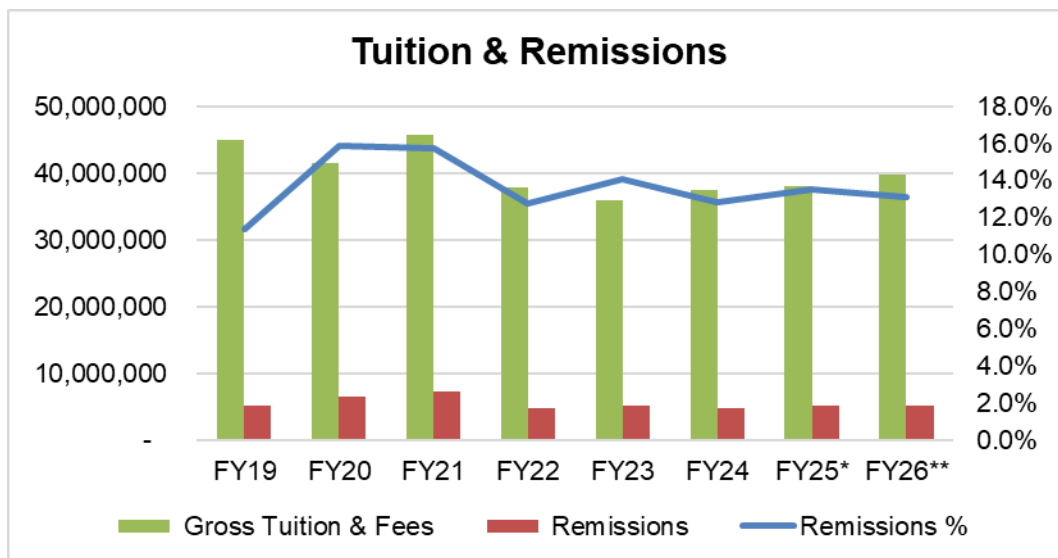


Figure 2: Total gross tuition & fees, total remissions, and remissions as a percentage of gross tuition & fees for FY19 – FY26.

\*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.

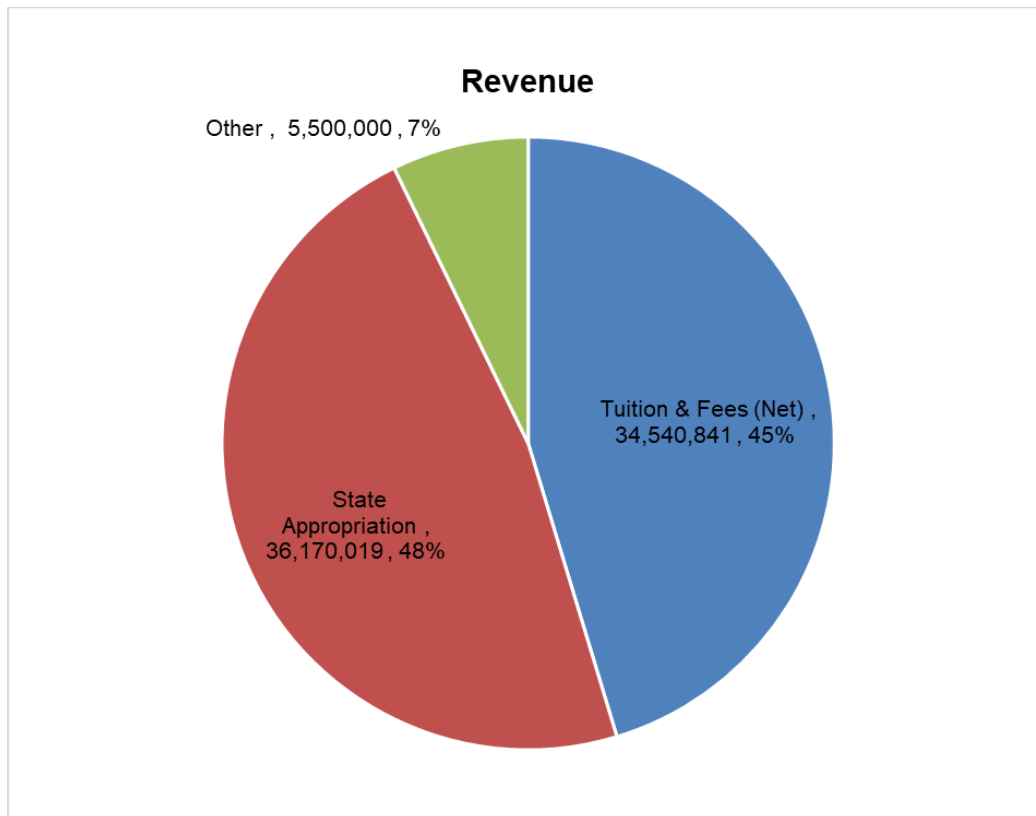


Figure 3: Total revenue by category based on FY26 Proposed Preliminary Budget.

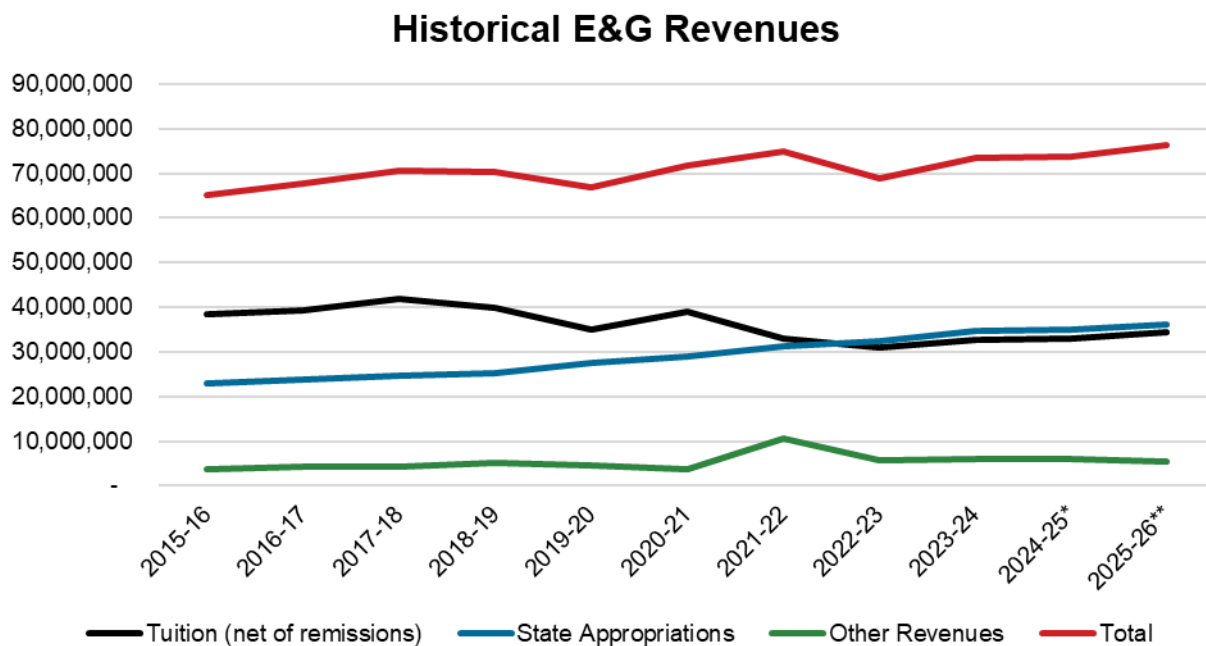


Figure 4: E&G Revenue trends over the last 10 years.

\*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.).

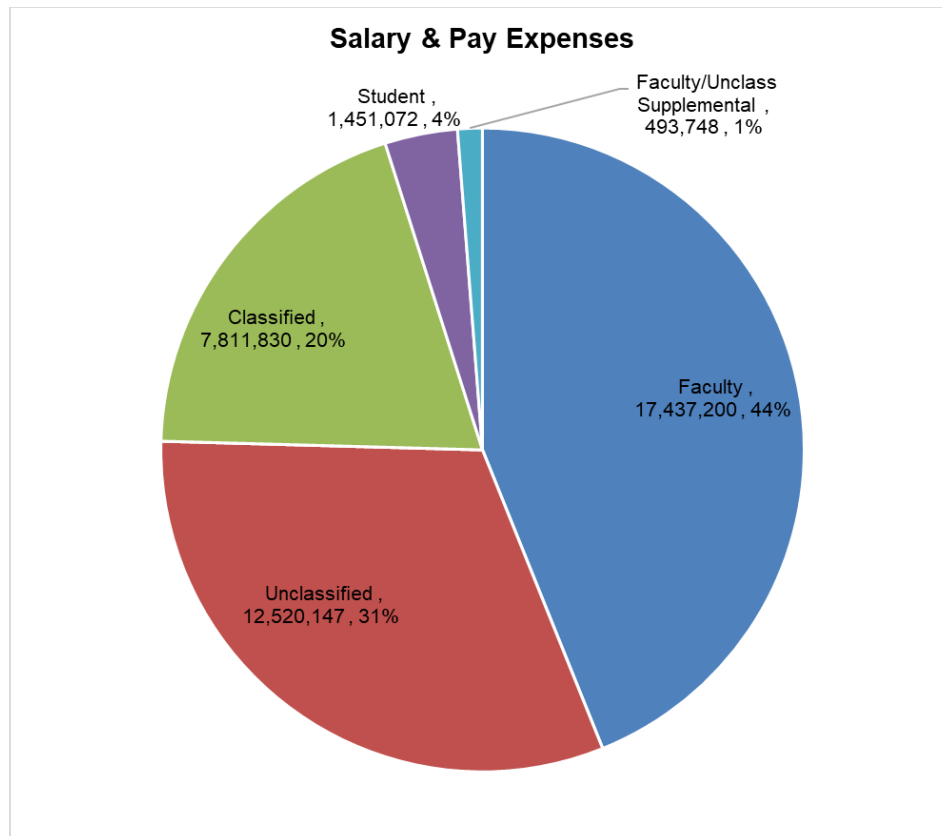


Figure 5: Total salary & pay by category based on FY26 Proposed Preliminary Budget.

## 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.



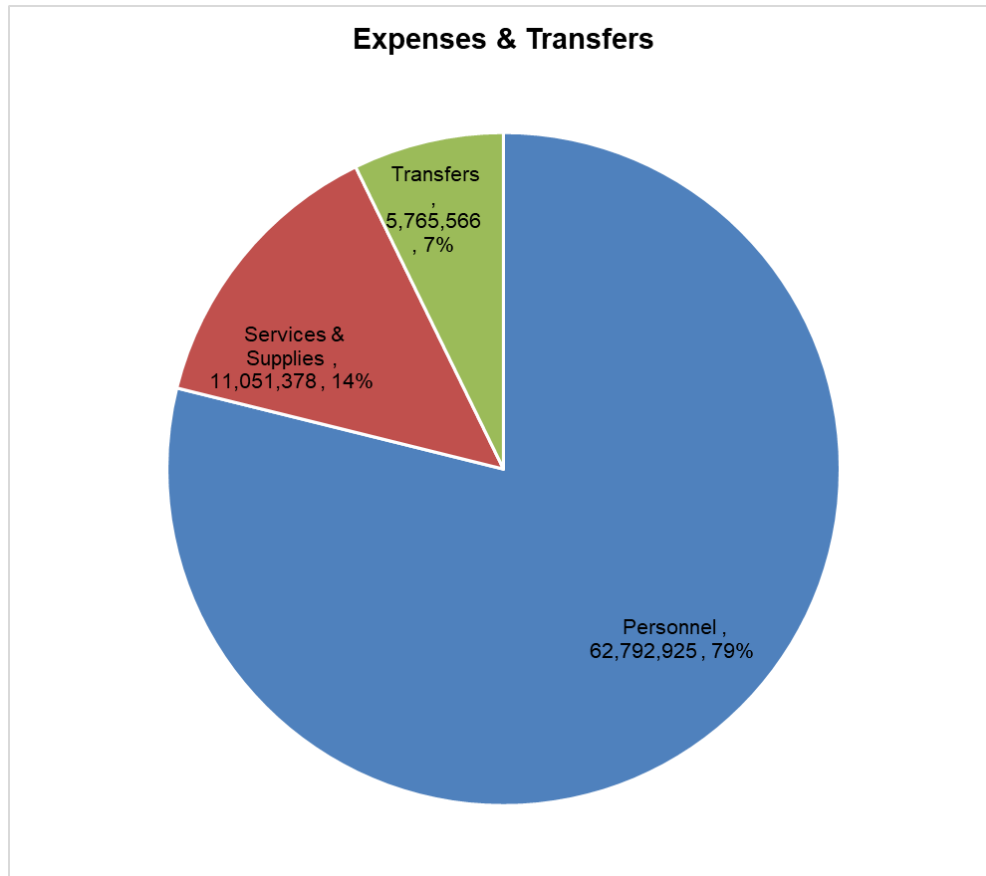


Figure 6: Total recurring expenses and transfers based on FY26 Proposed Preliminary Budget.

**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

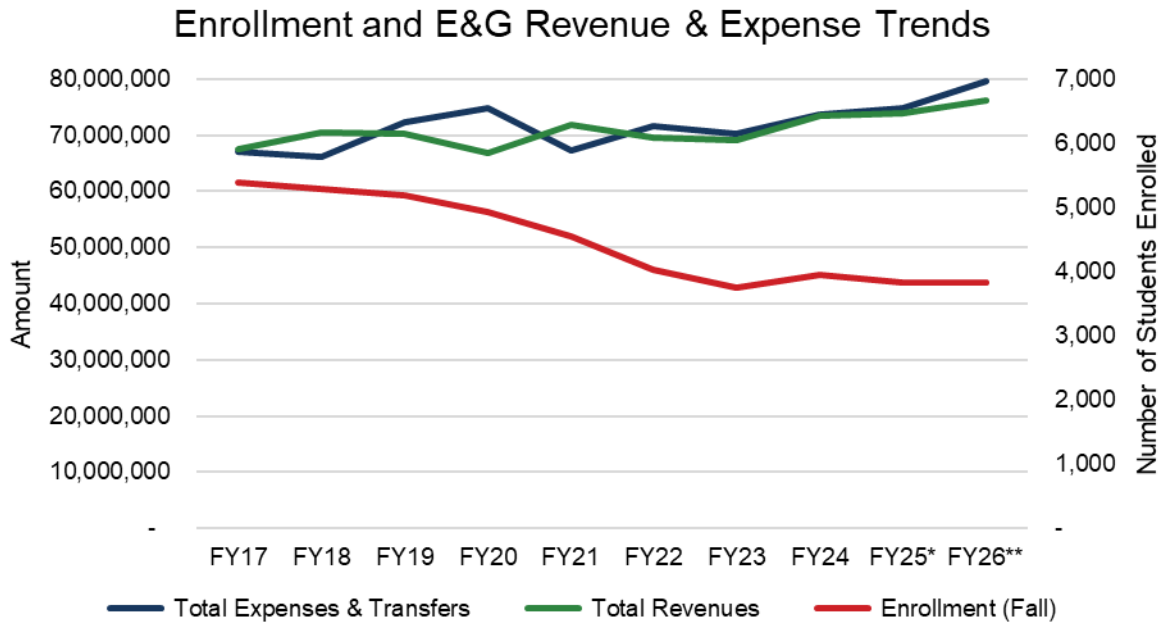


Figure 7: Enrollment (headcounts) and E&G Revenue & Expense trends over the last 10 years.

\*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
<b>Revenues</b>						
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
<b>Total Revenues</b>	<b>76,210,860</b>	<b>16,149,284</b>	<b>4,269,340</b>	<b>2,231,022</b>	<b>98,860,506</b>	<b>95,893,417</b>
<b>Expenses</b>						
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
<b>Total Expenses</b>	<b>73,844,302</b>	<b>17,960,519</b>	<b>6,179,430</b>	<b>2,231,022</b>	<b>100,215,273</b>	<b>97,718,138</b>
<b>Net Transfers</b>	<b>5,765,566</b>	<b>(1,474,212)</b>	<b>(1,711,951)</b>	<b>-</b>	<b>2,579,403</b>	<b>2,475,970</b>
<b>Total Expenses &amp; Transfers</b>	<b>79,609,868</b>	<b>16,486,307</b>	<b>4,467,479</b>	<b>2,231,022</b>	<b>102,794,676</b>	<b>100,194,108</b>
<b>Net Recurring Budget</b>	<b>(3,399,008)</b>	<b>(337,023)</b>	<b>(198,139)</b>	<b>-</b>	<b>(3,934,169)</b>	<b>(4,300,690)</b>
One Time Activities	278,110	-	-	-	278,110	1,107,346
<b>Net Budget</b>	<b>(3,677,118)</b>	<b>(337,023)</b>	<b>(198,139)</b>	<b>-</b>	<b>(4,212,279)</b>	<b>(5,408,036)</b>

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)
<b>Revenues</b>					
<b>Tuition &amp; Fees</b>					
<b>Undergraduate Tuition</b>					
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
<b>Total Undergraduate Tuition</b>	27,490,550	26,365,602	1,124,948	26,682,266	808,284
<b>Graduate Tuition</b>					
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
<b>Total Graduate Tuition</b>	5,677,606	4,714,602	963,004	4,760,360	917,246
<b>Summer</b>					
Undergraduate	1,400,000	1,400,000	-	1,455,255	(55,255)
Graduate	800,000	800,000	-	687,309	112,691
<b>Total Summer</b>	2,200,000	2,200,000	-	2,142,565	57,435
<b>Other Tuition</b>	400,000	400,000	-	227,187	172,813
<b>Total Tuition</b>	35,768,156	33,680,204	2,087,952	33,812,378	1,955,778
<b>Fees</b>					
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)
<b>Total Fees</b>	3,972,685	4,006,022	(33,337)	4,261,511	(288,826)
<b>Fee Remissions</b>	(5,200,000)	(5,000,000)	(200,000)	(5,144,911)	(55,089)
<b>Total Tuition &amp; Fees (net of remissions)</b>	34,540,841	32,686,226	1,854,615	32,928,978	1,611,863
<b>Government Resources &amp; Allocations</b>					
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	-
<b>Total Government Resources &amp; Allocations</b>	36,170,019	34,961,339	1,208,680	34,877,076	1,292,943
<b>Other Revenues</b>					
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)
<b>Total Other Revenues</b>	5,500,000	5,500,000	-	6,059,499	(559,499)
<b>Total Revenues</b>	<b>76,210,860</b>	<b>73,147,565</b>	<b>3,063,295</b>	<b>73,865,553</b>	<b>2,345,307</b>



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)
<b>Expenses</b>					
<b>Personnel</b>					
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)
<b>Total Personnel</b>	<b>62,792,924</b>	<b>60,459,097</b>	<b>2,333,827</b>	<b>59,745,347</b>	<b>3,047,577</b>
<b>Services &amp; Supplies</b>					
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
<b>Total Services &amp; Supplies</b>	<b>11,051,378</b>	<b>10,591,506</b>	<b>459,872</b>	<b>8,666,721</b>	<b>2,384,657</b>
<b>Total Expenses</b>	<b>73,844,302</b>	<b>71,050,603</b>	<b>2,793,699</b>	<b>68,412,068</b>	<b>5,432,234</b>
<b>Transfers</b>					
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)
<b>Total Transfers</b>	<b>5,765,566</b>	<b>5,597,998</b>	<b>167,568</b>	<b>6,319,998</b>	<b>(554,432)</b>
<b>Total Recurring Expenses &amp; Transfers</b>	<b>79,609,868</b>	<b>76,648,601</b>	<b>2,961,267</b>	<b>74,732,066</b>	<b>4,877,802</b>
<b>Net Recurring</b>	<b>(3,399,008)</b>	<b>(3,501,036)</b>	<b>102,028</b>	<b>(866,513)</b>	<b>(2,532,495)</b>
<b>Other Activities</b>					
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)	-	-
<b>Total Other Activities</b>	<b>278,110</b>	<b>1,107,346</b>	<b>(829,236)</b>	<b>-</b>	<b>278,110</b>
<b>Net</b>	<b>(3,677,118)</b>	<b>(4,608,382)</b>	<b>931,264</b>	<b>(866,513)</b>	<b>(2,810,605)</b>
<b>Beginning Fund Balance</b>	<b>12,887,460</b>	<b>13,753,975</b>		<b>13,753,975</b>	
<b>Projected Ending Fund Balance</b>	<b>9,210,342</b>	<b>9,145,593</b>		<b>12,887,462</b>	
<b>Fund Balance as a Percentage of Revenues</b>	<b>12.09%</b>	<b>12.50%</b>		<b>17.45%</b>	

**Western Oregon University**  
**FY26 Proposed Preliminary Budget**  
**Auxiliary Detail**

	<b>Athletics (excluding IFC)*</b>	<b>Dining</b>	<b>Parking</b>	<b>Rec Center Building Fee</b>	<b>Student Health &amp; Counseling</b>	<b>University Housing</b>	<b>Other Auxiliaries**</b>	<b>Total</b>
<b>Revenues</b>								
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
<b>Total Revenues</b>	<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>
<b>Expenses</b>								
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
<b>Total Personnel</b>	<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	<u>1,991,651</u>	<u>1,946,239</u>	<u>130,791</u>	<u>-</u>	<u>538,439</u>	<u>2,807,595</u>	<u>96,876</u>	<u>7,511,591</u>
<b>Total Expenses</b>	<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>
<b>Net Transfers</b>	<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>
<b>Total Expenses &amp; Transfers</b>	<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>
<b>Net Budget</b>	(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.

[illegible]

Western Oregon University		Tuition	Study Resource Fees	Other Student Fees	Fee Remissions	State Resource Redistrib	Gifts and Contracts	Interest & Royalties	Sales & Services	Other Revenue	Yemore-Faculty Salary	NTF Faculty Salary	Unclass Salary	Other Unclassified & Faculty Pay	Academic Pay Summ	Classified Salary	Classified Pay	Student Pay	Health/Life OPE	Retirement OPE	Uncd Other OPE	Classified Health/Life OPE	Classified Retirement OPE	Classified Other OPE	Student OPE	Services and Reimburse	Intrnl Sales	Transfer In	Transfer Out			
P726 Education & General Fund Budget By Index		(+1) 01100	(+1) 01200	(+) 01700	(-) 01900	(+) 02510	(+) 03000	(+)05100	(+) 06000	(-)08000	TOTAL REV	(+) 10102-TENT	(+) 10102	(+) 10103	(+) 10200	(+) 10203	(+) 10301	(+) 10400	(+) 10501	(+) 10964	(+) 10967	(+) 10968	(+) 10974	(+) 10977	(+) 10978	Total Personnel	(+) 20000	(-) 79000	(-) 91000	(+) 92000	TOTAL EXP	
COLLEGE OF EDUCATION																																
DOE005	Dean of Education Admin	-	-	-	-	-	-	-	-	-	-	-	237,576	-	-	138,321	5,111	6,000	43,200	72,461	19,363	53,840	43,746	11,691	210	629,519	26,959	-	-	-	666,478	
CLP901	Clinical Practice and Licensure	-	-	-	-	-	-	-	-	-	-	-	140,760	-	-	65,141	-	-	64,800	42,932	11,473	21,600	19,868	5,309	-	371,883	34,000	-	-	-	405,883	
CLP903	Clinical Prac & Ice Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DOE901	Education and Leadership	-	-	-	-	-	-	-	-	-	-	1,437,425	659,880	115,608	4,500	65,141	-	-	676,728	676,309	180,721	21,600	19,868	5,309	-	3,863,089	30,634	-	-	-	3,893,723	
DOE926	DOE Suppl Instructional Staff	-	-	-	-	-	-	-	-	-	-	-	-	27,600	261,820	-	-	-	88,273	23,588	-	-	-	-	-	401,281	-	-	-	-	401,281	
DOE964	COE Accreditation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DOE965	Bilingual Initiative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DOE984	Gentle Endowed Prof. Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DOE985	Education/Leadership Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DOE986	COE Credit Overlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DOE995	COE Indirect Cost Rc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DP9901	Deaf Studies & Professional Studies	-	-	-	-	-	-	-	-	-	-	597,323	164,970	-	4,500	65,141	3,455	-	237,600	233,872	62,494	21,600	20,922	5,591	-	1,417,468	11,306	-	-	-	1,428,774	
DP9903	Deaf Studies Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
HEX901	Health & Exercise Science Div	-	-	-	-	-	-	-	-	-	508,402	274,950	-	4,500	62,020	-	-	-	259,200	240,295	64,211	21,600	18,916	5,055	-	1,450,149	22,700	-	-	-	1,481,849	
HEX904	Health & Exercise Sci Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL COLLEGE OF EDUCATION		-	-	-	-	-	-	-	-	-	2,543,150	1,099,800	493,944	41,100	261,820	895,764	8,566	6,000	1,281,528	1,354,142	361,850	138,240	123,320	32,955	210	8,142,389	178,729	-	(4,816)	-	8,316,302	
LIBRARY																																
LIB901	Library Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LIB904	Text Books	-	-	-	-	-	-	-	-	-	555,823	135,208	201,024	5,800	-	306,175	2,000	189,465	216,000	273,845	75,177	108,000	93,993	25,116	6,631	2,192,257	145,285	-	-	-	2,337,542	
LIB927	Library Exhibits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LIB945	Library Books - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LIB947	Library Books - Continuation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LIB948	Library Books - Serials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LIB950	Library Subscriptions/ Databases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LIB951	Library Books - OLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LIB952	Library Subscriptions/ Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LIB953	Library Subscriptions/ eBooks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LIB956	Library Subs Pay Per View	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LIB959	Library Subscriptions/ eJournal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LIB968	Curriculum Materials Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LIB969	Library Books, DPT Health Science	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LIB970	Open Edu Resources, Textbook Afford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LIB971	Academic Innovation	-	-	-	-	-	-	-	-	-	25,412	-	-	-	-	-	-	-	-	81,000	77,595	20,734	-	-	-	433,741	25,837	-	-	-	459,578	
WRC901	Writing Center	-	-	-	-	-	-	-	-	-	114,500	6,000	-	-	-	-	-	-	36,400	43,200	36,753	9,821	-	-	-	1,274	247,948	9,500	-	-	-	251,448
TOTAL LIBRARY		-	-	-	-	-	-	-	-	-	555,823	135,208	201,024	5,800	-	306,175	2,000	225,865	340,200	381,151	103,732	108,000	93,993	25,116	7,962	2,873,946	647,510	-	-	-	3,521,456	
ENROLLMENT MGMT & STUDENT SUCCESS																																
AAD901	Student Success & Advising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AAD904	Teacher Prep - GF	-	-	-	-	-	-	-	-	-	535,228	-	-	-	71,469	800	68,649	172,800	163,245	43,621	21,600	22,042	5,890	2,403	1,107,747	19,300	-	-	-	-	1,127,047	
AAD905	Student Enrichment	-	-	-	-	-	-	-	-	-	54,123	-	-	-	25,836	-	10,584	10,584	7,819	2,089	-	-	-	-	-	143,850	5,000	-	-	-	148,850	
AAD906	Student Enrichment	-	-	-	-	-	-	-	-	-	180,549	-	-	-	16,937	-	2,693	76,702	55,068	14,716	5,616	5,166	1,380	94	358,921	14,820	-	-	-	-	373,541	
AAD904	Office of Advising	-	-	-	-	-	-	-	-	-	603,653	112	-	-	510,620	1,700	82,160	216,000	216,000	45,788	21,600	21,600	5,511	64,800	20,000	2,008,398	18,600	-	-	-	2,026,998	
GRA001	Graduate Program	-	-	-	-	-	-	-	-	-	66,705	-	-	-	51,105	-	4,648	17,712	20,345	4,536	21,600	15,587	4,165	163	207,466	18,600	-	-	-	-	226,331	
GRA003	Graduate Studies - Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GRA004	Graduate Office Matrix Fees	-	-	-	-	-	-	-	-	-	14,643	-	-	-	-	-	-	-	26,000	3,888	4,466	1,193	-	-	910	51,100	18,000	-	-	-	18,000	
GRA005	Graduate Assistant Remissions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116,424	-	-	-	-	-	179,751	296,175	-	-	-	-	296,175	
ISS901	International Students and Scholars	-	-	-	-	-	-	-	-	-	68,566	-	-	-	26,682	-	10,958	21,600	20,715	5,588	11,016	6,138	2,178	384	176,020	15,000	-	-	-	-	191,020	
TOTAL ENROLLMENT MGMT & STUDENT SUCCESS		-	-	-	-	-	-	-	-	-	1,540,377	112	-	-	852,849	2,500	312,013	531,382	469,910	125,567	135,216	108,383	28,961	186,597	1,794,067	458,856	-	-	-	-	4,448,923	
FINANCE & ADMINISTRATION																																
VFP901	Office of VP for Business & Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
VFP903	Campus Maintenance Projects	-	-	-	-	-	-	-	-	-	395,520	-	-	-	-	-	-	-	64,800	120,634	32,235	-	-	-	-	613,189	5,000	-	-	-	618,189	
BAO901	Business Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BAO914	Records Retention	-	-	-	-	-	-	-	-	-	519,120	-	-	-	644,238	4,500	20,000	108,000	158,332	42,308	216,000	197,864	52,873	700	1,963,935	200,000	-	-	-	-	2,163,935	
BAO923	Bank Proceeding Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CP901	Capital Planning & Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PM908	Blade Maint and Alteration	-	-	-	-	-	-	-	-	-	163,812	-	-	-	3,000	43,200	49,962	13,350	43,200	49,962	13,350	334,800	319,490	85,373	3,833	2,265,970	200,000	(400,000)	-	-	2,065,970	
PM910	Janitorial	-	-	-	-	-	-	-	-	-	224,364	260	-	-	1,010,508	37,000	109,526	54,000	68,509	18,307	334,800	319,490	85,373	3,833	2,265,970	200,000	(400,000)	-	-	-	1,036,537	
PM920	Campus Grounds Maintenance	-	-	-	-	-	-	-	-	-	61,956	800	-	-	457,500	35,000	11,050	21,600	19,141	5,114	216,000	150,354	40,179	-	1,021,537	125,000	(108,000)	-	-	-	863,928	
PM931	Copy Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PM932	Mail Room	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									

Western Oregon University  
FY26 Education & General Fund Budget  
By Index

Western Oregon University FY26 Education & General Fund Budget By Index										Tuition (+)	Study Resource Fees (+)	Other Student Fees (+)	Fee Remissions (-)	State Resource Redistrib (+)	Gift Grants & Contracts (+)	Interest & Royalties (+)	Sales & Services (+)	Other Revenue (+)	TOTAL REV	Tenure- Faculty Salary (+)	NTF Faculty Salary (+)	Unclass Salary (+)	Other Unclassified & Faculty Pay (+)	Academic Pay Summer (+)	Classified Salary (+)	Classified Pay (+)	Student Pay (+)	Uncl Health/Life OPE (+)	Uncl Retirement OPE (+)	Uncl Other OPE (+)	Classified Health/Life OPE (+)	Classified Retirement OPE (+)	Classified Other OPE (+)	Student OPE (+)	Total Personnel	Services and Supplies (+)	Intrnl Sales Reimburse (Redstr/Exp) (-)	Transfer In (-)	Transfer Out (+)	TOTAL EXP																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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NUMBER	01100	01200	01700	01900	02510	03000	05100	06000	08000	10102-10101	10102	10103	10200	10203	10301	10400	10501	10964	10967	10968	10974	10977	10978	10988	10989	10990	10991	10992	10993	10994	10995	10996	10997	10998	10999	11000	11001	11002	11003	11004	11005	11006	11007	11008	11009	11010	11011	11012	11013	11014	11015	11016	11017	11018	11019	11020	11021	11022	11023	11024	11025	11026	11027	11028	11029	11030	11031	11032	11033	11034	11035	11036	11037	11038	11039	11040	11041	11042	11043	11044	11045	11046	11047	11048	11049	11050	11051	11052	11053	11054	11055	11056	11057	11058	11059	11060	11061	11062	11063	11064	11065	11066	11067	11068	11069	11070	11071	11072	11073	11074	11075	11076	11077	11078	11079	11080	11081	11082	11083	11084	11085	11086	11087	11088	11089	11090	11091	11092	11093	11094	11095	11096	11097	11098	11099	11100	11101	11102	11103	11104	11105	11106	11107	11108	11109	11110	11111	11112	11113	11114	11115	11116	11117	11118	11119	11120	11121	11122	11123	11124	11125	11126	11127	11128	11129	11130	11131	11132	11133	11134	11135	11136	11137	11138	11139	11140	11141	11142	11143	11144	11145	11146	11147	11148	11149	11150	11151	11152	11153	11154	11155	11156	11157	11158	11159	11160	11161	11162	11163	11164	11165	11166	11167	11168	11169	11170	11171	11172	11173	11174	11175	11176	11177	11178	11179	11180	11181	11182	11183	11184	11185	11186	11187	11188	11189	11190	11191	11192	11193	11194	11195	11196	11197	11198	11199	11200	11201	11202	11203	11204	11205	11206	11207	11208	11209	11210	11211	11212	11213	11214	11215	11216	11217	11218	11219	11220	11221	11222	11223	11224	11225	11226	11227	11228	11229	11230	11231	11232	11233	11234	11235	11236	11237	11238	11239	11240	11241	11242	11243	11244	11245	11246	11247	11248	11249	11250	11251	11252	11253	11254	11255	11256	11257	11258	11259	11260	11261	11262	11263	11264	11265	11266	11267	11268	11269	11270	11271	11272	11273	11274	11275	11276	11277	11278	11279	11280	11281	11282	11283	11284	11285	11286	11287	11288	11289	11290	11291	11292	11293	11294	11295	11296	11297	11298	11299	11300	11301	11302	11303	11304	11305	11306	11307	11308	11309	11310	11311	11312	11313	11314	11315	11316	11317	11318	11319	11320	11321	11322	11323	11324	11325	11326	11327	11328	11329	11330	11331	11332	11333	11334	11335	11336	11337	11338	11339	11340	11341	11342	11343	11344	11345	11346	11347	11348	11349	11350	11351	11352	11353	11354	11355	11356	11357	11358	11359	11360	11361	11362	11363	11364	11365	11366	11367	11368	11369	11370	11371	11372	11373	11374	11375	11376	11377	11378	11379	11380	11381	11382	11383	11384	11385	11386	11387	11388	11389	11390	11391	11392	11393	11394	11395	11396	11397	11398	11399	11400	11401	11402	11403	11404	11405	11406	11407	11408	11409	11410	11411	11412	11413	11414	11415	11416	11417	11418	11419	11420	11421	11422	11423	11424	11425	11426	11427	11428	11429	11430	11431	11432	11433	11434	11435	11436	11437	11438	11439	11440	11441	11442	11443	11444	11445	11446	11447	11448	11449	11450	11451	11452	11453	11454	11455	11456	11457	11458	11459	11460	11461	11462	11463	11464	11465	11466	11467	11468	11469	11470	11471	11472	11473	11474	11475	11476	11477	11478	11479	11480	11481	11482	11483	11484	11485	11486	11487	11488	11489	11490	11491	11492	11493	11494	11495	11496	11497	11498	11499	11500	11501	11502	11503	11504	11505	11506	11507	11508	11509	11510	11511	11512	11513	11514	11515	11516	11517	11518	11519	11520	11521	11522	11523	11524	11525	11526	11527	11528	11529	11530	11531	11532	11533	11534	11535	11536	11537	11538	11539	11540	11541	11542	11543	11544	11545	11546	11547	11548	11549	11550	11551	11552	11553	11554	11555	11556	11557	11558	11559	11560	11561	11562	11563	11564	11565	11566	11567	11568	11569	11570	11571	11572	11573	11574	11575	11576	11577	11578	11579	11580	11581	11582	11583	11584	11585	11586	11587	11588	11589	11590	11591	11592	11593	11594	11595	11596	11597	11598	11599	11600	11601	11602	11603	11604	11605	11606	11607	11608	11609	11610	11611	11612	11613	11614	11615	11616	11617	11618	11619	11620	11621	11622	11623	11624	11625	11626	11627	11628	11629	11630	11631	11632	11633	11634	11635	11636	11637	11638	11639	11640	11641	11642	11643	11644	11645	11646	11647	11648	11649	11650	11651	11652	11653	11654	11655	11656	11657	11658	11659	11660	11661	11662	11663	11664	11665	11666	11667	11668	11669	11670	11671	11672	11673	11674	11675	11676	11677	11678	11679	11680	11681	11682	11683	11684	11685	11686	11687	11688	11689	11690	11691	11692	11693	11694	11695	11696	11697	11698	11699	11700	11701	11702	11703	11704	11705	11706	11707	11708	11709	11710	11711	11712	11713	11714	11715	11716	11717	11718	11719	11720	11721	11722	11723	11724	11725	11726	11727	11728	11729	11730	11731	11732	11733	11734	11735	11736	11737	11738	11739	11740	11741	11742	11743	11744	11745	11746	11747	11748	11749	11750	11751	11752	11753	11754	11755	11756	11757	11758	11759	11760	11761	11762	11763	11764	11765	11766	11767	11768	11769	11770	11771	11772	11773	11774	11775	11776	11777	11778	11779	11780	11781	11782	11783	11784	11785	11786	11787	11788	11789	11790	11791	11792	11793	11794	11795	11796	11797	11798	11799	11800	11801	11802	11803	11804	11805	11806	11807	11808	11809	11810	11811	11812	11813	11814	11815	11816	11817	11818	11819	11820	11821	11822	11823	11824	11825	11826	11827	11828	11829	11830	11831	11832	11833	11834	11835	11836	11837	11838	11839	11840	11841	11842	11843	11844	11845	11846	11847	11848	11849	11850	11851	11852	11853	11854	11855	11856	11857	11858	11859	11860	11861	11862	11863	11864	11865	11866	11867	11868	11869	11870	11871	11872	11873	11874	11875	11876	11877	11878	11879	11880	11881	11882	11883	11884	11885	11886	11887	11888	11889	11890	11891	11892	11893	11894	11895	11896	11897	11898	11899	11900	11901	11902	11903	11904	11905	11906	11907	11908	11909	11910	11911	11912	11913	11914	11915	11916	11917	11918	11919	11920	11921	11922	11923	11924	11925	11926	11927	11928	11929	11930	11931	11932	11933	11934	11935	11936	11937	11938	11939	11940	11941	11942	11943	11944	11945	11946	11947	11948	11949	11950	11951	11952	11953	11954	11955	11956	11957	11958	11959	11960	11961	11962	11963	11964	11965	11966	11967	11968	11969	11970	11971	11972	11973	11974	11975	11976	11977	11978	11979	11980	11981	11982	11983	11984	11985	11986	11987	11988	11989	11990	11991	11992	11993	11994	11995	11996	11997	11998	11999	12000	12001	12002	12003	12004	12005	12006	12007	12008	12009	12010	12011	12012	12013	12014	12015	12016	12017	12018	12019	12020	12021	12022	12023	12024	12025	12026	12027	12028	12029	12030	12031	12032	12033	12034	12035	12036	12037	12038	12039	12040	12041	12042	12043	12044	12045	12046	12047	12048	12049	12050	12051	12052	12053	12054	12055	12056	12057	12058	12059	12060	12061	12062	12063	12064	12065	12066	12067	12068	12069	12070	12071	12072	12073	12074	12075	12076	12077	12078	12079	12080	12081	12082	12083	12084	12085	12086	12087	12088	12089	12090	12091	12092	12093	12094	12095	12096	12097	12098	12099	12100	12101	12102	12103	12104	12105	12106	12107	12108	12109	12110	12111	12112	12113	12114	12115	12116	12117	12118	12119	12120	12121	12122	12123	12124	12125	12126	12127	12128	12129	12130	12131	12132	12133	12134	12135	12136	12137	12138	12139	12140	12141	12142	12143	12144	12145	12146	12147	12148	

Western Oregon University  
FY25 Designated Operations, Service Departments,  
& Auxiliary Enterprises Budgets (excluding Athletics & IFC)

Western Oregon University Office of Financial Services & Auxiliary Enterprises Budget (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 (+) 10964	Und Retirement OPE (+) 10967	Uncl Other OPE (+) 10968	Classified Health/Life OPE (+) 10974	Classified Retirement OPE (+) 10977	Classified Other OPE (+) 10978	Student OPE (+) 10988		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	(+) 01000	(+) 02520	(+) 03000	(+) 05100	(+) 06000	(+) 08000	(+) 09000	Total Revenue	(+) 10103	(+) 10200	(+) 10301	(+) 10400	(+) 10501	(+) 10964	(+) 10967	(+) 10968	(+) 10974	(+) 10977	(+) 10978	(+) 10988	Total Personnel	(+) 20000	(+) 28204	(+) 28811	(+) 39000	(+) 50000	(+) 60000	(+) 70003	(+) 80500	(+) 91000	(+) 92000	TOTAL EXP	NET (ignoring depr.)					
DESIGNATED OPS AND SERVICE DEPTS FUNDS																																								
CDP901	SERVICE	Council of Presidents					1,000		542,470	542,470	333,291	-	-			64,800	101,653	27,163	-	-	-	-	-	526,907	15,363									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	-	-	-	-	-	-	-	-	-	-	-	-	-	-				50,000							50,000	-				
REG910	DESOP	Veteran's Service						3,000		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	-	-	-	-	-	-	-	-	-	-	-	-	-	311	152				200							510	-			
RCD904	DESOP	Resource Center on Deafness				300	4,700			5,000	-	3,000	-			915	245	-	-	-	-	-	11	4,160	385											455	-			
TRD914	SERVICE	TR Tech Support Center							30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000											30,000	-			
TRD885	DESOP	Traffic Safety Education	34,635							34,635	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,486											34,635	-			
P55918	DESOP	Crime Prevention					3,000			3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,727											3,000	-			
UC5904	SERVICE	Computer Maintenance					81,603			81,603	-	-	51,066	-	-	-	-	-	10,800	15,575	4,162	-	-	81,603												81,603	-			
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												1,696,000	-		
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	1,077,242	-	-	-	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 (Incopies)-Library					500			500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	462	37										499	-			
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					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								-	-	-	-	25,240	-	-	-	-	-	-	-	-	883	26,123	10,900	2,962											(40,000)	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	22,370	
AUX978	AUX	Retail Dining								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											-				
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	89,196			
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	18,607			
AUX996	AUX	Western Grill					140,000			140,000	-	-	6,244	24,500	-	-	2,700	1,904	509	858	36,715	45,000	6,554													200	88,469	51,531		
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)	1,899,453		
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	-	-	-	-	7,625	2,038	-	-	-	-	-	34,663	500	2,814											37,977	-		
CD5905	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	287		
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	1,987,985	78,407	842,385	471,960	430,235	118,646	807,840	609,065	166,784	29,485	6,989,722	2,715,323	853,166	991,989	2,500	-	956,962	-							107,844	(532,044)	2,667,363	14,752,825	64,288
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	29,514	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 Incidentl 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 Incidentl Fee Allocation (-) 91105	Transfer Out (+) 92000	TOTAL EXP	NET (Ignoring depr.)	
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	(349,278)		
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	
TOTAL ACCESS								-	-	11,428	-	-	-	-	3,486	931	-	-	-	-	15,845	-	1,173	-	-	-	-	(17,017)	-	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	-	-	-	(8,389)	(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	FAAWOU							-	-					-	-	-	-	-	-	-	-	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							-	-					-	-	-	-	-	-	-	-	165,246	12,229	-	-	-	(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)	-		-	
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 SCRC 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	267,518	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	-		(204,029)	-	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	361,360	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	15,523	27,133	2,243,911	3,473,349	425,798	36,372	866,300	(1,776,964)	(4,079,028)	4,143,441	5,333,779	(198,139)	



