

Western Oregon University  
 FY26 Proposed Adjusted Budget  
 Component Funds Budget Summary

	Education & General (E&G)	Auxiliary (excluding IFC)	Incidental Fee (IFC)	Designated Operations & Service Depts	Total	Total FY26 Preliminary Budget
<b>Revenues</b>						
Enrollment Fees	32,883,842	1,843,740	3,880,890	48,134	38,656,606	40,645,660
Government Resources & Allocations	35,006,510	1,435,846	-	-	36,442,356	37,566,034
Gift Grants and Contracts	1,900,000	30,977	3,000	-	1,933,977	2,633,977
Investment	2,500,000	48,000	-	1,685	2,549,685	2,347,685
Sales & Services	500,000	11,784,003	195,450	124,130	12,603,583	12,595,783
Other Revenues	250,000	1,226,094	190,000	2,057,073	3,723,167	3,071,367
<b>Total Revenues</b>	<b>73,040,352</b>	<b>16,368,660</b>	<b>4,269,340</b>	<b>2,231,022</b>	<b>95,909,374</b>	<b>98,860,506</b>
<b>Expenses</b>						
Personnel	61,346,314	10,648,623	2,243,911	1,102,737	75,341,584	76,588,500
Services & Supplies	9,746,378	7,904,496	3,935,519	1,128,285	22,714,678	23,626,773
<b>Total Expenses</b>	<b>71,092,692</b>	<b>18,553,119</b>	<b>6,179,430</b>	<b>2,231,022</b>	<b>98,056,262</b>	<b>100,215,273</b>
<b>Net Transfers</b>	<b>5,501,318</b>	<b>(1,894,212)</b>	<b>(1,711,951)</b>	<b>-</b>	<b>1,895,155</b>	<b>2,579,403</b>
<b>Total Expenses &amp; Transfers</b>	<b>76,594,010</b>	<b>16,658,907</b>	<b>4,467,479</b>	<b>2,231,022</b>	<b>99,951,417</b>	<b>102,794,676</b>
<b>Net Recurring Budget</b>	<b>(3,553,658)</b>	<b>(290,247)</b>	<b>(198,139)</b>	<b>-</b>	<b>(4,042,043)</b>	<b>(3,934,169)</b>
One Time Activities	578,110	-	-	-	578,110	278,110
<b>Net Budget</b>	<b>(4,131,768)</b>	<b>(290,247)</b>	<b>(198,139)</b>	<b>-</b>	<b>(4,620,153)</b>	<b>(4,212,279)</b>

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

	FY26 Adjusted Budget	FY26 Preliminary Budget	Increase/ (Decrease)	FY25 Actuals	Increase/ (Decrease)
<b>Revenues</b>					
<b>Tuition &amp; Fees</b>					
<b>Undergraduate Tuition</b>					
Resident	22,803,160	21,623,580	1,179,580	21,359,297	1,443,863
WUE	5,243,313	5,197,170	46,143	5,275,169	(31,856)
Non-Resident	553,866	669,800	(115,934)	572,365	(18,499)
Summer	-	1,400,000	(1,400,000)	-	-
<b>Total Undergraduate Tuition</b>	<b>28,600,339</b>	<b>28,890,550</b>	<b>(290,211)</b>	<b>27,206,831</b>	<b>1,393,508</b>
<b>Graduate Tuition</b>					
Graduate	4,863,737	4,491,006	372,731	5,213,928	(350,191)
Summer	-	800,000	(800,000)	-	-
OTD	1,119,766	1,186,600	(66,834)	450,415	669,351
<b>Total Graduate Tuition</b>	<b>5,983,503</b>	<b>6,477,606</b>	<b>(494,103)</b>	<b>5,664,343</b>	<b>319,160</b>
<b>Other Tuition</b>	<b>50,000</b>	<b>400,000</b>	<b>(350,000)</b>	<b>232,768</b>	<b>(182,768)</b>
<b>Total Tuition</b>	<b>34,633,842</b>	<b>35,768,156</b>	<b>(1,134,314)</b>	<b>33,103,942</b>	<b>1,529,900</b>
<b>Fees</b>					
Matriculation	500,000	500,000	-	493,737	6,263
Course	400,000	400,000	-	441,669	(41,669)
Online Course	2,800,000	2,922,685	(122,685)	3,035,439	(235,439)
Other	450,000	150,000	300,000	942,211	(492,211)
<b>Total Fees</b>	<b>4,150,000</b>	<b>3,972,685</b>	<b>177,315</b>	<b>4,913,056</b>	<b>(763,056)</b>
<b>Fee Remissions</b>	<b>(5,900,000)</b>	<b>(5,200,000)</b>	<b>(700,000)</b>	<b>(5,195,175)</b>	<b>(704,825)</b>
<b>Total Tuition &amp; Fees (net of remissions)</b>	<b>32,883,842</b>	<b>34,540,841</b>	<b>(1,656,999)</b>	<b>32,821,823</b>	<b>62,019</b>
<b>Government Resources &amp; Allocations</b>					
Student Success & Completion (SSCM)	34,786,733	35,565,547	(778,814)	34,272,603	514,130
Engineering Technology (ETSF)	219,777	225,224	(5,447)	225,225	(5,448)
Small-Energy Loan Program (SELP)	-	379,248	(379,248)	379,248	(379,248)
<b>Total Government Resources &amp; Allocations</b>	<b>35,006,510</b>	<b>36,170,019</b>	<b>(1,163,509)</b>	<b>34,877,076</b>	<b>129,434</b>
<b>Other Revenues</b>					
Gift Grants and Contracts	1,900,000	2,600,000	(700,000)	2,176,005	(276,005)
Interest Earnings/Investment	2,500,000	2,300,000	200,000	2,454,589	45,411
Sales & Services	500,000	500,000	-	438,864	61,136
Other Revenues	250,000	100,000	150,000	316,529	(66,529)
<b>Total Other Revenues</b>	<b>5,150,000</b>	<b>5,500,000</b>	<b>(350,000)</b>	<b>5,385,988</b>	<b>(235,988)</b>
<b>Total Revenues</b>	<b>73,040,352</b>	<b>76,210,860</b>	<b>(3,170,508)</b>	<b>73,084,887</b>	<b>(44,535)</b>

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

	FY26 Adjusted Budget	FY26 Preliminary Budget	Increase/ (Decrease)	FY25 Actuals	Increase/ (Decrease)
<b>Expenses</b>					
<b>Personnel</b>					
Faculty Salaries	16,796,852	17,437,200	(640,348)	16,387,915	408,937
Unclassified Salaries	12,390,099	12,520,147	(130,048)	11,587,136	802,963
Faculty & Unclassified Supplemental Pay	493,748	493,748	-	1,457,394	(963,646)
Classified Salaries	7,510,701	7,554,232	(43,531)	6,698,881	811,820
Classified Pay	257,599	257,599	-	372,238	(114,639)
Student	1,451,072	1,451,072	-	1,549,598	(98,526)
OPE	24,446,242	25,020,026	(573,783)	21,621,347	2,824,895
Centralized Salary & OPE Savings	(2,000,000)	(1,941,100)	(58,900)	-	(2,000,000)
<b>Total Personnel</b>	<b>61,346,314</b>	<b>62,792,924</b>	<b>(1,446,610)</b>	<b>59,674,510</b>	<b>1,671,804</b>
<b>Services &amp; Supplies</b>					
Services & Supplies	12,937,098	14,242,098	(1,305,000)	12,286,210	650,887
Internal Sales	(3,190,720)	(3,190,720)	-	(4,204,872)	1,014,152
<b>Total Services &amp; Supplies</b>	<b>9,746,378</b>	<b>11,051,378</b>	<b>(1,305,000)</b>	<b>8,081,338</b>	<b>1,665,040</b>
<b>Total Expenses</b>	<b>71,092,692</b>	<b>73,844,302</b>	<b>(2,751,610)</b>	<b>67,755,848</b>	<b>3,336,844</b>
<b>Transfers</b>					
Athletics Subsidy	5,385,895	5,385,895	-	6,113,889	(727,994)
Child Development Center Subsidy	150,000	150,000	-	150,000	-
SELP Funding Match	29,752	294,000	(264,248)	315,700	(285,948)
Other Transfers	(64,329)	(64,329)	-	696,187	(760,516)
<b>Total Transfers</b>	<b>5,501,318</b>	<b>5,765,566</b>	<b>(264,248)</b>	<b>7,275,776</b>	<b>(1,774,458)</b>
<b>Total Recurring Expenses &amp; Transfers</b>	<b>76,594,010</b>	<b>79,609,868</b>	<b>(3,015,858)</b>	<b>75,031,624</b>	<b>1,562,385</b>
<b>Net Recurring</b>	<b>(3,553,658)</b>	<b>(3,399,008)</b>	<b>(154,650)</b>	<b>(1,946,738)</b>	<b>(1,606,920)</b>
<b>Other Activities</b>					
Foundation Campaign S&S	60,000	60,000	-	-	60,000
EAB	218,110	218,110	-	-	218,110
Other	300,000	-	300,000	-	300,000
<b>Total Other Activities</b>	<b>578,110</b>	<b>278,110</b>	<b>300,000</b>	<b>-</b>	<b>578,110</b>
<b>Net</b>	<b>(4,131,768)</b>	<b>(3,677,118)</b>	<b>(454,650)</b>	<b>(1,946,738)</b>	<b>(2,185,030)</b>
<b>Beginning Fund Balance</b>	<b>13,590,137</b>	<b>12,887,460</b>		<b>13,753,975</b>	
<b>Additions/Deductions to Fund Balance</b>	<b>-</b>	<b>-</b>		<b>1,782,900</b>	
<b>Projected Ending Fund Balance</b>	<b>9,458,369</b>	<b>9,210,342</b>		<b>13,590,137</b>	
<b>Fund Balance as a Percentage of Revenues</b>	<b>12.95%</b>	<b>12.09%</b>		<b>18.60%</b>	

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

	<b>Athletics (excluding IFC)*</b>	<b>Dining</b>	<b>Parking</b>	<b>Student Health &amp; Counseling</b>	<b>University Housing</b>	<b>Other Auxiliaries**</b>	<b>Total</b>
<b>Revenues</b>							
Enrollment Fees	-	-	-	1,868,740	(25,000)	-	1,843,740
Government Resources & Allocations	1,435,846	-	-	-	-	-	1,435,846
Gift Grants and Contracts	-	-	-	-	-	30,977	30,977
Investment	2,000	-	-	-	46,000	-	48,000
Sales & Services	63,800	4,260,000	425,000	-	6,756,461	278,742	11,784,003
Other Revenues	<u>501,800</u>	<u>550,294</u>	<u>-</u>	<u>17,000</u>	<u>157,000</u>	<u>-</u>	<u>1,226,094</u>
<b>Total Revenues</b>	<b>2,003,446</b>	<b>4,810,294</b>	<b>425,000</b>	<b>1,885,740</b>	<b>6,934,461</b>	<b>309,719</b>	<b>16,368,660</b>
<b>Expenses</b>							
Unclassified Salaries	1,884,188	220,440	67,998	383,458	609,199	132,130	3,297,413
Unclassified Pay	62,500	500	-	22,206	6,000	25,000	116,206
Classified Salaries	108,409	884,642	76,383	393,162	552,964	59,623	2,075,183
Classified Pay	-	26,250	15,000	14,531	22,626	-	78,407
Student	115,000	463,250	20,000	-	313,740	44,768	956,758
OPE	<u>1,491,131</u>	<u>907,269</u>	<u>105,501</u>	<u>520,487</u>	<u>943,192</u>	<u>157,076</u>	<u>4,124,656</u>
<b>Total Personnel</b>	<b>3,661,228</b>	<b>2,502,351</b>	<b>284,882</b>	<b>1,333,844</b>	<b>2,447,721</b>	<b>418,597</b>	<b>10,648,623</b>
Services & Supplies	<u>2,393,942</u>	<u>1,946,239</u>	<u>130,791</u>	<u>538,439</u>	<u>2,807,595</u>	<u>87,490</u>	<u>7,904,496</u>
<b>Total Expenses</b>	<b>6,055,170</b>	<b>4,448,590</b>	<b>415,673</b>	<b>1,872,283</b>	<b>5,255,316</b>	<b>506,087</b>	<b>18,553,119</b>
<b>Net Transfers</b>	<b>(3,609,531)</b>	<b>180,000</b>	<b>60,240</b>	<b>-</b>	<b>1,671,449</b>	<b>(196,370)</b>	<b>(1,894,212)</b>
<b>Total Expenses &amp; Transfers</b>	<b>2,445,639</b>	<b>4,628,590</b>	<b>475,913</b>	<b>1,872,283</b>	<b>6,926,765</b>	<b>309,717</b>	<b>16,658,907</b>
<b>Net Budget</b>	<b>(442,193)</b>	<b>181,704</b>	<b>(50,913)</b>	<b>13,457</b>	<b>7,696</b>	<b>2</b>	<b>(290,247)</b>

\*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.

## Finance & Administration Committee (FAC), November 4, 2025

### FY2026 Proposed Adjusted Budget

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

The FY26 Education & General Fund totals \$73.040M in revenues and \$76.594M in recurring expenses and transfers, resulting in a recurring deficit of \$3.554M. Combined with one-time activities of \$578K, this results in a budget deficit of \$4.132M. Beginning FY26 Fund Balance totals \$13.590M; this deficit level would reduce the fund balance to \$9.458M, or 12.95% of revenues by the end of FY26. See the Education & General Fund Detail worksheet for a comparison of the FY26 Proposed Adjusted Budget to the FY26 Preliminary Budget, as well as FY25 Actuals.

#### **Revenue Assumptions:**

Total Revenues for the FY26 Adjusted Budget are \$73.040M, a decrease of \$3.171M from the FY26 Preliminary Budget. The changes in assumptions resulting in the increased revenue are detailed below.

- Tuition & Fees – FY26 Preliminary Budget Tuition assumed 0.4% UG and GR enrollment declines from Fall 2024, with an additional 18 Occupational Therapy (OTD) students. Actual fall enrollments are approximately a 2.8% decrease for UG and a 7.3% decrease for GR, which is inclusive of 18 OTD students. These enrollment changes combined with increasing the fee remissions budget by \$700K (in collaboration with Financial Aid), results in Net Tuition & Fees totaling \$32.884M, a \$1.657M decrease from the Preliminary Budget.
- Government Resources & Allocations total \$35.006M compared to the Preliminary Budget of \$36.170M. \$779K of the difference results from a decrease in expected allocation based on the latest SSCM provided by HECC (still not trued-up for the latest three-year rolling average). \$5K of the difference results in a decrease in expected allocation of ETSF. \$379K of the difference results from removing the SELP allocation from general fund; as part of the Banner Optimization process we have created a new debt service fund for this allocation (as well as the correlating expense).
- Other Revenues total \$5.150M, a decrease of \$350K. \$700K of the decrease was in Gift Grants and Contracts related to grant indirects in collaboration with the Sponsored Projects Office. That decrease was offset by a \$200K increase in interest earnings/investment and a \$150K increase to other revenues, both of which were based on applying the 3-year average realization rate to this year's actuals as of P3.

## **Expense & Transfer Assumptions:**

Total Recurring Expenses & Transfers for the FY26 Adjusted Budget are budgeted at \$76.594M. Changes from the Preliminary Budget include:

- \$1.447M decrease in budgeted personnel. This is reflective of:
  - Eliminating 4 vacant T/TT FTE, 5 vacant instructional FTE, 1 vacant classified position in Human Resources, 1 vacant unclassified position in the President's office, and 1 vacant unclassified position in Student Affairs.
  - Eliminating the faculty central salary savings budget of \$555K (inclusive of OPE), as all current vacant faculty lines have been removed from the budget.
  - Increasing the staff central salary savings budget by \$614K (inclusive of OPE) based on current staff vacancies with intentions to delay hiring as long as possible.
- \$1.305M decrease in S&S. This is reflective of:
  - \$750K reduction related to Indirects. \$228K of this decrease is related to the \$700K decrease of indirect revenue (per the Distribution of Indirect Cost Recovery Policy, 32.5% of indirects are to be distributed out to grant recipient units). The other \$523K decrease reflects savings from discontinuing the Distribution of Indirect Cost Recovery Policy, and instead allocating \$10K Per Dean (\$30K total) to be used for discretionary purposes.
  - \$140K reduction in President's Strategic Initiatives budget (reducing to \$100K)
  - \$300K reduction in Operative Reserve budget (reducing to \$200K)
  - \$115K decrease in S&S (interest expense) related to moving the SELP allocation and associated payments outside of E&G.
- \$264K decrease in transfers out (principal) related to moving the SELP allocation and associated payments outside of E&G.

## **Other Activity Assumptions:**

Total Other Activities representing one-time resources and expenses are budgeted at \$578K, a \$300K increase from the FY26 Preliminary Budget. The increase relates to the change in Indirect Cost Recovery distribution, providing one-time funds to cover existing commitments from the previously planned allocations.

## **Auxiliary Component:**

The auxiliary component is composed of Athletics, Housing, Dining, Parking, Conference Services, Student Health & Counseling Center (SHCC), Child Development Center (CDC), and other minor operations. See the Auxiliary Detail worksheet for a

budget summary by major auxiliary. The net budget for all Auxiliaries (excluding IFC) totals \$290K. Auxiliary budgets remain largely unchanged from the FY26 Preliminary Budget, with major changes highlighted below. See the Auxiliary Detail worksheet included for a budget summary by auxiliary area.

- Removed the Recreation Center Building Fee Budget as part of the Banner Optimization process we have created a new debt service fund for this (~\$332K of revenue and ~\$420K of expense).
- Updated Athletics Budget for increases in budgeted state lottery allocation, ticket revenue, and student pay. This results in the athletics deficit increasing from \$401K to \$442K.

**Incidental Fee (IFC) Component:**

Incidental Fee has a net deficit budget of \$198K, with intentions to utilize their reserve to cover the deficit. No changes from the FY26 Preliminary Budget.

**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. No changes from the FY26 Preliminary Budget.

**FY26 Adjusted Budget across Component Funds:**

As shown on the Component Funds Budget Summary worksheet, 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 Adjusted Budget as presented in the docket.