Approved by BOT November 19, 2025

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
Revenues						
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
Total Revenues	**73,040,352**	**16,368,660**	**4,269,340**	**2,231,022**	**95,909,374**	**98,860,506**
Expenses						
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
Total Expenses	**71,092,692**	**18,553,119**	**6,179,430**	**2,231,022**	**98,056,262**	**100,215,273**
Net Transfers	**5,501,318**	**(1,894,212)**	**(1,711,951)**	**-**	**1,895,155**	**2,579,403**
Total Expenses & Transfers	**76,594,010**	**16,658,907**	**4,467,479**	**2,231,022**	**99,951,417**	**102,794,676**
Net Recurring Budget	**(3,553,658)**	**(290,247)**	**(198,139)**	**-**	**(4,042,043)**	**(3,934,169)**
One Time Activities	578,110	-	-	-	578,110	278,110
Net Budget	**(4,131,768)**	**(290,247)**	**(198,139)**	**-**	**(4,620,153)**	**(4,212,279)**

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

	FY26 Adjusted Budget	FY26 Preliminary Budget	Increase/ (Decrease)	FY25 Actuals	Increase/ (Decrease)
Revenues					
Tuition & Fees					
Undergraduate Tuition					
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)	-	-
Total Undergraduate Tuition	28,600,339	28,890,550	(290,211)	27,206,831	1,393,508
Graduate Tuition					
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
Total Graduate Tuition	5,983,503	6,477,606	(494,103)	5,664,343	319,160
Other Tuition	50,000	400,000	(350,000)	232,768	(182,768)
Total Tuition	34,633,842	35,768,156	(1,134,314)	33,103,942	1,529,900
Fees					
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)
Total Fees	4,150,000	3,972,685	177,315	4,913,056	(763,056)
Fee Remissions	(5,900,000)	(5,200,000)	(700,000)	(5,195,175)	(704,825)
Total Tuition & Fees (net of remissions)	32,883,842	34,540,841	(1,656,999)	32,821,823	62,019
Government Resources & Allocations					
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)
Total Government Resources & Allocations	35,006,510	36,170,019	(1,163,509)	34,877,076	129,434
Other Revenues					
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)
Total Other Revenues	5,150,000	5,500,000	(350,000)	5,385,988	(235,988)
Total Revenues	**73,040,352**	**76,210,860**	**(3,170,508)**	**73,084,887**	**(44,535)**

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

	FY26 Adjusted Budget	FY26 Preliminary Budget	Increase/ (Decrease)	FY25 Actuals	Increase/ (Decrease)
Expenses					
Personnel					
Faculty Salaries	17,196,852	17,437,200	(240,348)	16,387,915	808,937
Unclassified Salaries	12,168,859	12,520,147	(351,289)	11,587,136	581,723
Faculty & Unclassified Supplemental Pay	493,748	493,748	-	1,457,394	(963,646)
Classified Salaries	7,289,460	7,554,232	(264,772)	6,698,881	590,579
Classified Pay	257,599	257,599	-	372,238	(114,639)
Student	1,451,072	1,451,072	-	1,549,598	(98,526)
OPE	24,429,824	25,020,026	(590,202)	21,621,347	2,808,476
Centralized Salary & OPE Savings	(1,941,100)	(1,941,100)	-	-	(1,941,100)
Total Personnel	61,346,314	62,792,924	(1,446,610)	59,674,510	1,671,804
Services & Supplies					
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
Total Services & Supplies	9,746,378	11,051,378	(1,305,000)	8,081,338	1,665,040
Total Expenses	**71,092,692**	**73,844,302**	**(2,751,610)**	**67,755,848**	**3,336,844**
Transfers					
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)
Total Transfers	**5,501,318**	**5,765,566**	**(264,248)**	**7,275,776**	**(1,774,458)**
Total Recurring Expenses & Transfers	**76,594,010**	**79,609,868**	**(3,015,858)**	**75,031,624**	**1,562,385**
Net Recurring	**(3,553,658)**	**(3,399,008)**	**(154,650)**	**(1,946,738)**	**(1,606,920)**
Other Activities					
Foundation Campaign S&S	60,000	60,000	-	-	60,000
EAB	218,110	218,110	-	-	218,110
Other	300,000	-	300,000	-	300,000
Total Other Activities	**578,110**	**278,110**	**300,000**	**-**	**578,110**
Net	**(4,131,768)**	**(3,677,118)**	**(454,650)**	**(1,946,738)**	**(2,185,030)**
Beginning Fund Balance	**13,590,137**	**12,887,460**		**13,753,975**	
Additions/Deductions to Fund Balance	-	-		1,782,900	
Projected Ending Fund Balance	**9,458,369**	**9,210,342**		**13,590,137**	
Fund Balance as a Percentage of Revenues	**12.95%**	**12.09%**		**18.60%**	

Western Oregon University
FY26 Proposed Adjusted Budget
Auxiliary Detail

	Athletics (excluding IFC)*	Dining	Parking	Student Health & Counseling	University Housing	Other Auxiliaries**	Total
Revenues							
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	501,800	550,294	-	17,000	157,000	-	1,226,094
Total Revenues	2,003,446	4,810,294	425,000	1,885,740	6,934,461	309,719	16,368,660
Expenses							
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	1,491,131	907,269	105,501	520,487	943,192	157,076	4,124,656
Total Personnel	3,661,228	2,502,351	284,882	1,333,844	2,447,721	418,597	10,648,623
Services & Supplies	2,393,942	1,946,239	130,791	538,439	2,807,595	87,490	7,904,496
Total Expenses	6,055,170	4,448,590	415,673	1,872,283	5,255,316	506,087	18,553,119
Net Transfers	(3,609,531)	180,000	60,240	-	1,671,449	(196,370)	(1,894,212)
Total Expenses & Transfers	2,445,639	4,628,590	475,913	1,872,283	6,926,765	309,717	16,658,907
Net Budget	(442,193)	181,704	(50,913)	13,457	7,696	2	(290,247)

*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.

<u>Auxiliary Component:</u>

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.