

FY27 Budget Manager Workshop

Friday, January 23, 2026
from 1-3 PM

Agenda

- Fund Accounting
- Education & General Fund Overview
- Auxiliary Overview
- Budget Development Process
- Resources

Fund Accounting

- Segregates funds by their intended purpose
- Major fund types at WOU:
 - **Education & General (E&G):** Devoted to instructional and support services
 - **Auxiliary Enterprises:** Furnish goods or services and charges fee directly related to the cost of the goods/services
 - **Capital:** Building repair and equipment reserves
 - **Grants:** Restricted for specific purpose by grantor/contracting agency
 - **Debt Service:** Debt payments on university buildings/assets

E&G Business Model

- Revenues & expenses cyclical in nature annually, but months vary greatly
- **Tuition (~45% of revenues):**
 - Vast majority of students begin fall term (resulting in most revenue fall term)
 - Typically have 6% attrition between fall & winter, and another 6% attrition between winter & spring
 - Summer is relatively low volume and comprises ~6% of gross tuition revenues
- **State Appropriations (~48% of revenues):**
 - Received over four distributions typically in August (36%), October (24%), January (24%), and April (16%)

E&G Business Model (cont.)

- **Personnel (~80% of expenses):**
 - July, August, and September are ~60% of the monthly payroll over the academic year (~\$5.6M)
- **Fund Balance**
 - Difference between assets & liabilities of a fund, or the available resources of the fund
 - Can be significantly different than cash balances due to accrual accounting
 - Board policy is E&G fund balance must be 5-15% of revenues, with a target of 10-12%

State Appropriations

- Allocation to the Public University Support Fund (PUSF) determined on a biennial basis (\$1.069B for 2025-27)
- Allocation among the universities determined by the Student Success & Completion Model (SSCM)
 - WOU receives ~7% of the total PUSF
 - In FY26, this amounted to ~\$34.8M
- SSCM comprised of three components:
 - **Mission Differentiation** – regional, mission, and research support (allocated first)
 - **Outcomes-Based** – three-year average total cost weighted degrees produced, student type, and priority area (60%)
 - **Activities-Based** – three-year average total cost weighted completed resident student credit hours (40%)

Tuition Revenue

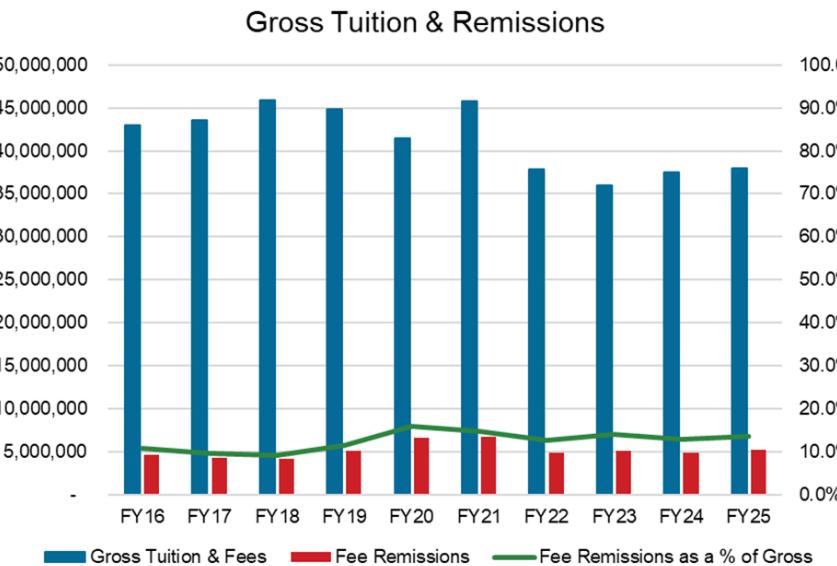
- Comprised of tuition, fees (matriculation, course, application, etc.), and fee remissions (institutional discounts given to students as part of financial aid)
 - Building, incidental, and health service fees route to other funds outside of E&G
- Driven by two factors: tuition rates and enrollment levels
- Tuition Rates:
 - Tuition & Fee Advisory Committee (TFAC) recommends to the President the resident undergraduate tuition rate
 - Proposed tuition and fee rates are presented to the Board of Trustees for final approval at the spring meeting
- Enrollment Levels:
 - Assumption made in collaboration with Assistant Provost of Enrollment Management

M-Report (Fall 2025 as of Oct. 6)

	This Year	Last Year	Difference	Pct Change
Total Enrollment	3,622	3,813	-191	-5.0%
Total Credit Hours	44,493	45,959	-1,466	-3.2%
Total FTE *	3,027.3	3,129.8	-102.5	-3.3%
Total UG Enrollment	3,153	3,263	-110	-3.4%
Total UG Credit Hours	40,829	42,007	-1,178	-2.8%
Total UG FTE *	2,721.9	2,800.5	-78.5	-2.8%
Total GR Enrollment	469	550	-81	-14.7%
Total GR Credit Hours	3,664	3,952	-288	-7.3%
Total GR FTE *	305.3	329.3	-24.0	-7.3%
Freshmen	856	807	49	6.1%
Sophomores	619	638	-19	-3.0%
Juniors	812	766	46	6.0%
Seniors	789	925	-136	-14.7%
Post Bacc / Non-Graduate	49	55	-6	-10.9%
Graduate Masters	466	498	-32	-6.4%
Post Baccalaureate	0	0	0	
Non-Admit Undergraduate	28	72	-44	-61.1%
Non-Admit Graduate	3	52	-49	-94.2%
Total	3,622	3,813		

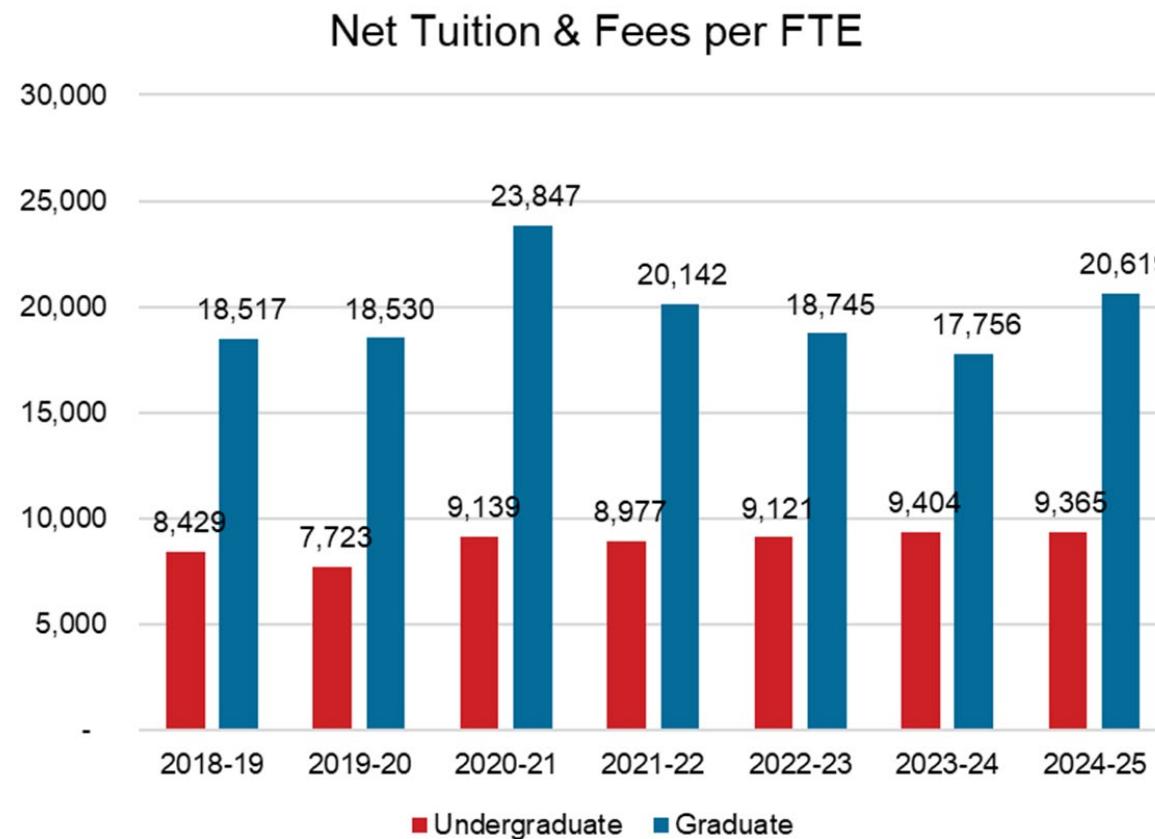
Fee Remissions

- Institutional discount provided to students as part of their financial aid package
 - Contra-revenue
 - Historically around 10-15% of gross tuition & fee revenue





Fee Remissions (cont.)



Auxiliary Funds

- **Major Auxiliary Funds:**
 - Athletics
 - Housing
 - Dining
 - Student Health & Counseling Center (SHCC)
 - Parking Services
 - Child Development Center (CDC)
 - Conference Services
 - Incidental Fee Committee (IFC)

Auxiliary Funds (IFC)

- The fee and allocation for this fund are determined by the IFC, composed of 9 students each year.
- IFC Funded Areas:
 - Abby's House/Food Pantry
 - Access
 - ASWOU
 - Athletics
 - Campus Recreation
 - Childcare
 - Creative Arts
 - Student Engagement
 - Student Activities Board
 - Student Media
 - WOLF Ride

Budget Development Process

- **Education & General Fund:**
 - Review FY27 Draft Preliminary Budget roster for accuracy
 - Lists every employee by index and salary rate
 - Review and update Budget Commitments & Obligations for FY27
 - Need to include all S&S expenses that are necessary to deliver your program's service
 - Do not include professional development, departmental recruitment advertising, background checks, search travel costs, IT equipment and software, facilities labor/supplies, printshop printing costs, or mailroom postage

Budget Development Process

- **Auxiliaries:**
 - Update revenue assumptions
 - Review and update roster
 - Review and update other expenses
 - Expectation that Auxiliary budgets will either be positive or break-even

Resources

- All can be found on the budget website:
wou.edu/budget
- FY27 Budget Process Handbook
- FY27 Budget Development Timeline
- FY27 Budget Commitments & Obligations worksheet
- Banner 9 Budget Instructions
 - Reach out if you'd like individual training

Questions?