

Finance & Administration Committee (FAC), May 25, 2022

FY23 Proposed Preliminary Budget

Budget Creation Process:

For the past several months, we have been working towards developing the FY23 Preliminary Budget. The overall purpose of the budgeting process was to engage all relevant campus stakeholders in setting fiscal targets and levels of expenditures, allocating resources in conformity with fiscal targets and the University's Strategic Plan, and addressing issues of operational efficiency and performance standards. The process involved having over 30 meetings with stakeholders across campus, including College of Liberal Arts & Sciences, College of Education, divisions of Academic Affairs, Student Affairs, General Counsel, Development and Advancement, Finance and Administration, Athletics, University Housing, Campus Dining, Bookstore, Parking, Student Health & Counseling Center, and Child Development Center. This year, University Budget Advisory Committee (UBAC) took a more active role in determining the enrollment level to base the proposed budget on. As has been done in previous years, an Adjusted FY23 Budget will be brought to the Board in the Fall, when enrollment and state appropriation levels are known.

Education & General (E&G) Fund Component:

The FY23 Education & General Fund totals \$67.735M in revenues and \$72.976M in recurring expenses and transfers. Combined with one-time activities of \$891K, this results in a budget deficit of \$6.132M. Projected beginning FY23 Fund Balance totals \$11.810M, this deficit level would reduce the fund balance to \$5.679M, or 8.38% of revenues by the end of FY23. See the FY23 Education & General Fund Detail worksheet for a comparison the FY23 Proposed Preliminary Budget to the FY22 Budget, as well as FY22 Projection. See the FY23 Education & General Fund Budget worksheet, for the index-level detail.

Revenue Assumptions:

Total Revenues for the FY23 Preliminary Budget are \$67.735M.

Tuition & Fees

- Tuition assumes a 5% UG enrollment decline and flat (0%) GR enrollment from Fall 2021, and then 6% attrition between terms. The University Budget Advisory Committee assisted with determining what enrollment level to build the FY23 Preliminary Budget on and took into consideration many data points. The Director of Admissions shared the positive data that applications (14.9%) and admits (5.5%) are up from the prior year (percentages vary from week to week, these were at the time of the April 28, 2022 UBAC meeting). However, the Director of Financial Aid reported that FAFSAs are down 8% from last year.

UBAC also reviewed housing reservation numbers (which continue to be lower than 2020 and 2021). UBAC also heard from Graduate office and the efforts being done with EAB to better market those programs. Although UBAC is hopeful for enrollment growth as a result of all of the enrollment initiatives that have taken place this year, based on the data available to us at this point, they felt budgeting -5% UG and 0% GR was most prudent at this time, with the understanding that an adjusted budget will be brought back in the fall once actual enrollment is known.

- This results in an assumed 123,262 undergraduate and 8,753 graduate credit hours. Applying the applicable tuition rates as approved at the April 20, 2022 Board of Trustees meeting results in total undergraduate tuition of \$26.813M and graduate tuition of \$4.026M.
- An Education & General Fund Scenarios sheet is provided below as well to provide estimated revenues for the alternative enrollment scenario of 0% UG and 5% GR. A 1% change in enrollment for UG is approximately \$300K in gross revenue, while a 1% change in enrollment for GR is approximately \$40K.
- 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 \$2.311M.
- Other tuition incorporates miscellaneous tuition assessments such as employee discounted tuition or cohort tuition agreements. The budget assumes approximately the same as the projected current fiscal year actuals, \$360K.
- Matriculation fees have been budgeted at \$500K, a slight decline from projected FY22 actuals. Course fees and other fees have been budgeted at \$300K and \$150K respectively, the same as the FY22 Budget.
- Online course fee revenue assumes that 35% of UG enrollment and 80% of GR enrollment will be online, reflecting an assumption that on-campus enrollment will continue to gradually increase. This results in an assumed 57,144 of online course credit hours, for a budget of \$3.029M.
- Fee remission budget has been held at FY22's budgeted amount of \$5.5M, although actual fee remissions for FY22 are projected to be closer to \$5M. Financial Aid has been working closely with RNL to restructure our fee remission awarding, with higher amounts of merit and increasing categories of eligibility. As a result, we expect to see an increase in fee remissions. This is a 16.4% discount rate based on budgeted tuition.
- Net Tuition & Fees total \$31.989M, \$283K less than the FY22 Budget, with the decrease in gross tuition from an assumed -5% UG enrollment offset by an increase in online course fee revenue.

Government Resources & Allocations

- State funding is budgeted at \$31.966M, a \$982K increase from the FY22 Budget. FY23 will be the second year of the biennium, with 49% of PUSF being distributed in year 1 and the remaining 51% distributed in year 2. The budgeted amount is based on the latest projection from HECC, which has not yet been updated for FY22 data (with the Student Success & Completion Model being based on three-year rolling averages).

Other Revenues

- Budgeted Gift Grants and Contracts total \$1.180M, which incorporates a significant increase in grant indirect revenue from the prior year based on increased grant awards, as well as the anticipated reimbursement from the WOU foundation for certain personnel.
- Interest Earnings/Investment, Sales & Services, and Other Revenues are all budgeted at the same level as FY22's Budget, totaling \$2.6M.

Expense Assumptions:

Total Expenses for the FY23 Preliminary Budget are budgeted at \$69.633M.

Personnel

- Personnel budget totals \$59.728M, \$2.483M more than the FY22 Budget.
- Faculty Salaries are budgeted at \$18.423M, which is reflective of:
 - 5 new T/TT lines in Business, Computer Science, Special Education, Deaf & Professional Studies, & Social Sciences.
 - Rostered faculty salaries have been updated as outlined in the WOUFT Collective Bargaining Agreement, which includes annual step increases, 0.5% COLA February 2022 (not reflected in FY22 Budget) and 1.5% COLA September 2022. Promotions (resulting in 4 step increases) were also incorporated into the budget for 19 faculty.
 - Approximately \$313K of budget savings were generated from the remaining Article 15 T/TT reductions.
 - An increase in the NTT pool average salary rate of 3.8% (\$5,500/month). The WOUFT Collective Bargaining Agreement outlines COLAs of 3.5% February 2022 (not reflected in FY22 Budgeted numbers) and 2.75% effective September 2022.
 - An approximate 7 FTE decrease in NTT pool allocations based on realizing the remainder of Article 15 savings and other efficiencies.
- Budgeted amount for unclassified staff totals \$10.126M:
 - The 1% COLA effective January 1, 2022 and any other roster changes are incorporated, but does not assume any raises for FY23. A 1% COLA for unclassified would cost approximately \$137K with OPE.

- Incorporates new positions including Benefits Navigator (funded by new state appropriation), President Office support staff, Admissions Office Transfer Specialist Assistant Director, Business Dept Recruitment & Retention Advisor, Education Advisor, an increase in pay/FTE for Associate Provost position resulting from a reorganization, and an increase in both DEI positions to full year (were only budgeted for partial year in FY22's Budget).
- Faculty & Unclassified Supplemental pay is budgeted at \$571K. This category is largely reflective of stipends paid to faculty and unclassified staff, but also includes temporary employee and allowance funds.
- Budgeted amount for classified staff totals \$6.646M:
 - Incorporates COLAs according to the SEIU Collective Bargaining Agreement of 3.1% effective January 1, 2022 (not reflected in FY22 Budget) and 2.5% effective July 1, 2022. Also reflects salary selective changes and regular step increases.
 - Incorporates new positions including an Admissions Slate Analyst and Registrar Services Specialist (OS2).
- Classified Pay is budgeted at \$260K and includes \$50K budgeted for longevity pay differential. This category includes pay for differentials, overtime, and temporary employees.
- Student pay is budgeted at \$1.898M and reflects some internal reallocation of budgetary funds as well as an additional \$150K of budgeted student pay.
- Budgeted Other Payroll Expense (OPE) totals \$21.804M. This is comprised of multiple components – health insurance (which is budgeted at a flat annual rate of \$17,004 per eligible individual), retirement (which is budgeted at a composite percentage of 27.5% applied to each employees' specific budgeted pay), and other rate of 8.15% (FICA, etc.).

Services & Supplies (S&S)

- Services & Supplies net budget totals \$9.716M. With Services & Supplies decreasing approximately \$228K, and internal sales increasing approximately \$78K from FY22's budget.
 - S&S divisional budgets were held at the same level as the FY22 Budget (with some Divisions reallocating funds internally).
 - \$382K for the EAB Contract was moved from a recurring S&S item to a one-time item (based on a three-year contract).
 - A correlating \$200K increase in indirect grant spending was budgeted (in line with the grant indirects policy).
 - \$45K was added to the faculty development budget according to the CBA.
 - Internal Sales were increased by \$200K from General Admin Overhead (due to expected increased auxiliary activity), and other miscellaneous reallocations.

Capital Expense

- Capital Expense (Library and University Computing Solutions purchases) is budgeted at \$190K, reflecting some slight internal reallocations of budgetary funds.

Net Transfer Assumptions:

Total Net Transfers are budgeted at \$3.498M.

- Athletics Subsidy is increased by \$198K to \$3.177M as a result of increasing men's soccer coaches to be budgeted for a full year (only partially budgeted in FY22's Budget), and adding two new positions, a part time sports performance coach and an athletic trainer.
- Other transfers of \$150K subsidy to the Child Development Center and \$175K transfer for SELP funding match are budgeted at the same levels as FY22.

Other Activity Assumptions:

Total Other Activities are budgeted at \$891K.

- One-time activities budgeted are inclusive of \$268K for Banner Financial Aid implementation, \$72K for the RNL contract to optimize financial aid, \$382K for the EAB contract, and \$169K for Freedom Center, Stitch Closet, and President's relocation.

Auxiliary Component:

The auxiliary component is composed of Athletics, Housing, Dining, Parking, Conference Services, Bookstore, Student Health & Counseling Center (SHCC), Child Development Center (CDC), and other minor operations. The net budget deficit for all Auxiliaries (excluding IFC) totals \$690K. See the FY23 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC) worksheet, as well as the FY23 Athletics (Non-IFC) Budgets worksheet, for the index-level detail.

University Housing:

University Housing comprises approximately \$6.004M, or 40%, of budgeted auxiliary expenses.

- University Housing expects to break even between revenues and expenses for FY23.
- University Housing's revenue budget totals \$6.012M and is built on an assumed 735 room-paying residents living in Housing between Ackerman, Heritage, Landers, and Arbor Park. This also reflects \$410K of revenue from Family housing, \$350K from Conferences, \$110K from internal sales, and other misc. activity.

- Total expenses and transfers are budgeted at \$6.011M (inclusive of a \$1.412M transfer out to debt service):
 - Personnel budget totals \$1.294M and is reflective of a reorganization.
 - Supplies & Services budget totals \$3.485M, of which \$1.252M is the interest portion of the bond debt payment.

Campus Dining:

Campus Dining comprises approximately \$3.584M, or 24%, of budgeted auxiliary expenses.

- Campus Dining's budget totals a \$85K deficit for the year, with plans to cover from fund balance.
- Campus Dining's budgeted revenues total \$3.498M, based on an assumed 600 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 \$150K, \$500K of external conference revenue, \$230K of internal sales. Campus Dining is also hoping to lease the Grill and Deli space in the Werner University Center, resulting in additional revenue.
- Personnel for Campus Dining is budgeted at \$1.912M and includes \$412K of student labor.
- Services & Supplies for Campus Dining are budgeted at \$1.492M, which includes \$769K of food costs.

Student Health & Counseling Center (SHCC):

Student Health & Counseling Center (SHCC) comprises approximately \$1.773M, or 12%, of budgeted auxiliary expenses.

- SHCC has a \$300K budget deficit, with plans to cover this from fund balance.
- Enrollment fees are budgeted at \$1.228M. This assumes 2,800 students will pay the fee fall term with 6% attrition for winter and spring, at the Board approved rate of \$154. The health service fee is assessed at the first credit of in-person courses, and can be opted into for service as well.
- Overall, SHCC revenue is budgeted at \$1.365M, including other miscellaneous revenues.
- Personnel expense budget totals \$1.138M.
- Services & Supplies budget totals \$528K.

Athletics:

Athletics (excluding Incidental Fee component) comprises approximately \$4.642M, or 31%, 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 \$1.3M, based on actuals received in FY22.
- Tickets and concessions revenues of \$31K are included.
- Personnel budget totals \$2.958M and is reflective of personnel changes noted in E&G's transfer out section for athletics.
 - Increasing men's soccer coaches to be budgeted for a full year (only partially budgeted in FY22's Budget), and adding two new positions, a part time sports performance coach and an athletic trainer.
- Athletics budget also incorporates the \$3.177M transfer in from E&G.

Parking:

Parking comprises approximately \$400K, or 3%, of budgeted auxiliary expenses.

- Parking's budget totals a deficit of \$48K for the year, with plans to cover from fund balance.
- Sales & Services revenues are budgeted at \$120K, which reflects an assumed increase in parking pass sales from FY21 (although still significantly less than the approximate \$300K generated in FY20).
- Parking's personnel totals \$190K, which includes partial FTE of Campus Public Safety personnel to provide relief to the E&G budget.

Overall Auxiliaries:

Bookstore and Child Development Center are other significant auxiliary components, comprising approximately \$1.316M, or 9%, of budgeted auxiliary expenses. These remain largely unchanged from the FY22 Budget, and includes the \$150K subsidy from E&G for Child Development Center.

Incidental Fee (IFC) Component:

Incidental Fee has a net deficit budget of \$309K, with plans to cover the deficit from reserves.

- Enrollment fees are budgeted at \$3.987M, which assumes \$175K of summer revenue (1,400 students paying fee of \$125) and \$4.107M of academic year revenue (approximately 3,200 students paying fee of \$372 and 800 students paying fee of \$200 fall term, with attrition between winter and spring). The incidental fee will be charged to all Monmouth-campus students at the first credit at a rate of \$372; students who take courses off-campus (Salem, online) will pay a reduced fee of \$200.
- Incidental Fee expenses reflect the total allocation of \$4.296M as determined by the Incidental Fee Committee 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.

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 FY22 Budget. See the FY23 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC) worksheet for the index-level detail.

FY23 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 \$7.309M, or 8% of revenues.

STAFF RECOMMENDATION:

It is recommended that the Western Oregon University Finance and Administration Committee recommends to the Board of Trustees to approve the FY23 Preliminary Budget as presented in the docket.

**Western Oregon University
FY23 Proposed Preliminary Budget
Component Funds Budget Summary**

	Education & General (E&G)	Auxiliary (excluding IFC)	Incidental Fee (IFC)	Designated Operations & Service Depts	Total
Revenues					
Enrollment Fees	31,989,301	1,621,319	3,987,165	113,134	37,710,919
Government Resources & Allocations	31,965,913	1,300,000	-	-	33,265,913
Gift Grants and Contracts	1,180,000	29,626	80,961	-	1,290,587
Investment	2,000,000	9,000	21	4,190	2,013,211
Sales & Services	500,000	10,778,567	185,443	126,630	11,590,640
Other Revenues	100,000	401,554	177,103	2,030,156	2,708,813
Total Revenues	67,735,214	14,140,066	4,430,693	2,274,110	88,580,083
Expenses					
Personnel	59,728,218	8,327,642	2,092,710	1,034,337	71,182,907
Services & Supplies	9,715,576	8,045,747	2,454,172	1,261,083	21,476,578
Capital Outlay	189,691	-	-	-	189,691
Total Expenses	69,633,484	16,373,389	4,546,883	2,295,420	92,849,176
Net Transfers	3,497,728	(1,543,023)	192,797	750	2,148,252
Total Expenses & Transfers	73,131,212	14,830,366	4,739,680	2,296,170	94,997,428
Net Recurring Budget	(5,395,998)	(690,300)	(308,987)	(22,060)	(6,417,345)
One Time Activities	891,366	-	-	-	891,366
Net Budget	(6,287,364)	(690,300)	(308,987)	(22,060)	(7,308,711)

Western Oregon University
 FY23 Proposed Preliminary Budget
 Education & General Fund Detail

	FY23 Proposed Preliminary Budget	FY22 Budget	Increase/ (Decrease) - FY22 Budget	FY22 Projection	Increase/ (Decrease) - FY22 Projection
Revenues					
Tuition & Fees					
Undergraduate Tuition					
Resident	19,436,860	19,420,776	16,084	19,455,263	(18,403)
WUE	6,128,169	7,004,598	(876,429)	6,272,354	(144,185)
Non-Resident	1,248,060	1,353,460	(105,400)	1,060,454	187,606
Total Undergraduate Tuition	<u>26,813,089</u>	<u>27,778,834</u>	<u>(965,745)</u>	<u>26,788,071</u>	<u>25,018</u>
Graduate Tuition	4,026,380	3,700,240	326,140	3,862,759	163,621
Summer					
Undergraduate	1,575,200	1,900,000	(324,800)	1,489,154	86,046
Graduate	736,000	800,000	(64,000)	737,939	(1,939)
Total Summer	<u>2,311,200</u>	<u>2,700,000</u>	<u>(388,800)</u>	<u>2,227,093</u>	<u>84,107</u>
Other Tuition	<u>360,000</u>	<u>360,000</u>	<u>-</u>	<u>344,728</u>	<u>15,272</u>
Total Tuition	<u>33,510,669</u>	<u>34,539,074</u>	<u>(1,028,405)</u>	<u>33,222,651</u>	<u>288,018</u>
Fees					
Matriculation	500,000	550,000	(50,000)	509,545	(9,545)
Course	300,000	300,000	-	324,214	(24,214)
Online Course	3,028,632	2,233,376	795,256	3,642,055	(613,423)
Other	150,000	150,000	-	228,342	(78,342)
Total Fees	<u>3,978,632</u>	<u>3,233,376</u>	<u>745,256</u>	<u>4,704,156</u>	<u>(725,524)</u>
Fee Remissions	<u>(5,500,000)</u>	<u>(5,500,000)</u>	<u>-</u>	<u>(5,000,000)</u>	<u>(500,000)</u>
Total Tuition & Fees (net of remissions)	<u>31,989,301</u>	<u>32,272,450</u>	<u>(283,149)</u>	<u>32,926,807</u>	<u>(937,506)</u>
Government Resources & Allocations					
Student Success & Completion (SSCM)	31,179,017	30,293,705	885,312	30,466,780	712,237
Benefits Navigator	115,000	-	-	115,000	-
Engineering Technology (ETSF)	292,648	307,728	(15,080)	292,648	-
Small-Energy Loan Program (SELP)	379,248	382,188	(2,940)	382,188	(2,940)
Total Government Resources & Allocations	<u>31,965,913</u>	<u>30,983,621</u>	<u>982,292</u>	<u>31,256,616</u>	<u>709,297</u>
Other Revenues					
Gift Grants and Contracts	1,180,000	622,260	557,740	1,146,263	33,737
Interest Earnings/Investment	2,000,000	2,000,000	-	1,758,862	241,138
Sales & Services	500,000	500,000	-	372,316	127,684
Other Revenues	100,000	100,000	-	773,835	(673,835)
Total Other Revenues	<u>3,780,000</u>	<u>3,222,260</u>	<u>557,740</u>	<u>4,051,276</u>	<u>(271,276)</u>
Total Revenues	67,735,214	66,478,331	1,256,883	68,234,699	(499,485)

Western Oregon University
 FY23 Proposed Preliminary Budget
 Education & General Fund Detail

	FY23 Proposed Preliminary Budget	FY22 Budget	Increase/ (Decrease) - FY22 Budget	FY22 Projection	Increase/ (Decrease) - FY22 Projection
Expenses					
Personnel					
Faculty Salaries	18,422,700	17,876,075	546,625	17,514,280	908,420
Unclassified Salaries	10,126,174	9,078,781	1,047,393	9,302,110	824,064
Faculty & Unclassified Supplemental Pay	570,647	572,206	(1,559)	669,934	(99,287)
Classified Salaries	6,646,464	6,545,170	101,294	6,119,228	527,236
Classified Pay	260,061	260,311	(250)	522,698	(262,637)
Student	1,897,830	1,785,055	112,775	1,468,785	429,045
OPE	21,804,341	21,128,003	676,338	20,868,384	935,957
Total Personnel	59,728,218	57,245,601	2,482,617	56,465,419	3,262,799
Services & Supplies					
Services & Supplies	13,067,155	13,295,408	(228,253)	13,169,002	(101,847)
Internal Sales	(3,351,579)	(3,273,841)	(77,738)	(3,147,435)	(204,144)
Total Services & Supplies	9,715,576	10,021,567	(305,991)	10,021,567	(305,991)
Capital Outlay					
	189,691	209,691	(20,000)	76,247	113,444
Total Expenses	69,633,484	67,476,859	2,156,625	66,563,233	3,070,251
Transfers					
Athletics Subsidy	3,176,817	2,979,025	197,792	2,979,025	197,792
Child Development Center Subsidy	150,000	150,000	-	150,000	-
SELP Funding Match	175,000	175,000	-	175,000	-
Misc. Other Transfers	(4,089)	13,342	(17,431)	(2,610)	(1,479)
Total Transfers	3,497,728	3,317,367	180,361	3,301,415	196,313
Total Recurring Expenses & Transfers	73,131,212	70,794,226	2,336,986	69,864,648	3,266,564
Net Recurring	(5,395,998)	(4,315,895)	(1,080,103)	(1,629,949)	(3,766,049)
Other Activities					
HEERF Reimbursement (net)	-	(3,000,000)	3,000,000	(4,020,464)	4,020,464
Quasi Endowment	-	-	-	850,000	(850,000)
Other Misc. Activities	891,366	924,811	(33,445)	600,000	291,366
Total Other Activities	891,366	(2,075,189)	2,966,555	(2,570,464)	3,461,830
Net	(6,287,364)	(2,240,706)	(4,046,658)	940,515	(7,227,879)
Beginning Fund Balance	11,810,809	10,870,294		10,870,294	
Projected Ending Fund Balance	5,523,445	8,629,588		11,810,809	
Fund Balance as a Percentage of Revenues	8.15%	12.98%		15.77%	

Western Oregon University
FY23 Proposed Preliminary Budget
Education & General Fund Scenarios

	FY22 Budget	FY23 Proposed Prelim Budget (-5% UG, 0% GR)	Alternative Enrollment Scenario (0% UG, 5% GR)	Variance Between Enrollment Scenarios
Revenues				
Tuition & Fees				
Tuition	34,539,074	33,510,669	35,121,669	1,611,000
Online fees	2,233,376	3,028,632	3,167,492	138,860
Other fees	1,000,000	950,000	950,000	-
Fee remissions	(5,500,000)	(5,500,000)	(5,500,000)	-
Total	32,272,450	31,989,301	33,739,161	1,749,860
Government Resources & Allocations	30,983,621	31,965,913	31,965,913	-
Other Revenues	3,222,260	3,780,000	3,780,000	-
Total Revenues	66,478,331	67,735,214	69,485,074	1,749,860
Expenses				
Personnel	57,245,601	59,728,218	59,728,218	-
Services & Supplies	10,021,567	9,695,576	9,695,576	-
Capital Outlay	209,691	209,691	209,691	-
Total Expenses	67,476,859	69,633,484	69,633,484	-
Net Transfers	3,317,367	3,497,728	3,497,728	-
Total Expenses & Transfers	70,794,226	73,131,212	73,131,212	-
Net Recurring Budget	(4,315,895)	(5,395,998)	(3,646,138)	1,749,860
One Time Activities	(2,075,189)	891,366	891,366	-
Net Budget	(2,240,706)	(6,287,364)	(4,537,504)	1,749,860
Beginning Fund Balance	10,870,294	11,810,809	11,810,809	-
Projected Ending Fund Balance	8,629,588	5,523,445	7,273,305	1,749,860
Fund Balance as a Percentage of Revenues	12.98%	8.15%	10.47%	2.31%

Western Oregon University
 FY23 Education & General Fund Budget
 By Index

INDEX	DEPT NAME	Total Revenue	Tenure-Track Faculty Salary (+) Acct 10102	NTT Faculty Salary (+) Acct 10102	Unclass Salary (+) 10103	Other Unclassified & Faculty Pay (+) 10200	Academic Pay Summer (+) Acct 10203	Classified Salary (+) Acct 10301	Classified Pay (+) Acct 10400	Student Pay (+) Acct 10501	Total OPE (+) Acct 109XX	Total Personnel Expense	Services and Supplies (+) Acct 20000	Capital Outlay/Equip (+) Acct 40000	Intrnl Sales Reimburse (Redctn/Exp) (-) Acct 79000	Transfer In (-) Acct 91000	Transfer Out (+) Acct 92000	Total Expense	
PRESIDENT'S OFFICE/UNIVERSITY-WIDE																			
PRE907	President's Office	-	-	-	469,992	42,360	-	-	-	-	233,666	746,018	18,000	-	-	-	-	-	764,018
PRE909	Faculty Senate	-	-	-	-	-	-	-	-	1,743	62	1,805	2,570	-	-	-	-	-	4,375
PRE912	Commencement & Convocation	-	-	-	-	-	-	-	-	-	-	-	25,683	-	-	-	-	-	25,683
PRE920	Pastega Endowed Awards	-	-	-	-	-	-	-	-	-	-	-	2,850	-	-	(1,425)	-	-	1,425
PRE925	Faculty Athletic Representation	-	-	-	-	-	-	-	-	-	-	-	3,150	-	-	-	-	-	3,150
PRE927	WOU Board Support	-	-	-	-	-	-	-	-	-	-	-	122,500	-	-	-	-	-	122,500
PRE928	University Tree Advisory	-	-	-	-	-	-	-	-	-	-	-	3,240	-	-	-	-	-	3,240
PRE929	President's Campus Support	-	-	-	-	-	-	-	-	-	-	-	57,000	-	-	-	-	-	57,000
PRE930	Strategic Initiatives	-	-	-	-	-	-	-	-	-	-	-	360,000	-	-	-	-	-	360,000
PRE931	Visibility Initiatives	-	-	-	-	-	-	-	-	-	-	-	7,200	-	-	-	-	-	7,200
PRE932	Diversity Initiatives	-	-	-	-	-	-	-	-	-	-	-	9,000	-	-	-	-	-	9,000
PRE933	OCOP Dues	-	-	-	-	-	-	-	-	-	-	-	48,000	-	-	-	-	-	48,000
TOTAL PRESIDENT'S OFFICE/UNIVERSITY-WIDE		-	-	-	469,992	42,360	-	-	-	1,743	233,728	747,823	659,193	-	-	(1,425)	-	-	1,405,591
GENERAL COUNSEL																			
LEG901	WOU Legal Counsel	-	-	-	373,980	-	-	-	-	-	184,337	558,317	17,000	-	-	-	-	-	575,317
LEG902	Outside Legal Services	-	-	-	-	-	-	-	-	-	-	-	67,500	-	-	-	-	-	67,500
LEG903	Risk Management Assessments	-	-	-	-	-	-	-	-	-	-	-	630,000	-	-	-	-	-	630,000
TOTAL GENERAL COUNSEL		-	-	-	373,980	-	-	-	-	-	184,337	558,317	714,500	-	-	-	-	-	1,272,817
DIVERSITY EQUITY & INCLUSION																			
DEI901	Office of Diversity Equity & Inclus	-	-	-	164,000	-	-	-	-	-	92,474	256,474	55,000	-	-	-	-	-	311,474
TOTAL DIVERSITY EQUITY & INCLUSION		-	-	-	164,000	-	-	-	-	-	92,474	256,474	55,000	-	-	-	-	-	311,474
ACADEMIC AFFAIRS																			
PRO902	Provost	-	67,166	-	463,200	-	-	35,889	-	2,900	303,997	873,152	23,900	-	-	-	-	-	897,052
AAD901	Student Success & Advising	-	-	-	453,168	-	-	58,134	800	27,000	353,552	892,654	18,080	-	-	-	-	-	910,734
DOS949	Student Enrichment	-	-	-	230,761	-	-	11,110	-	2,693	168,133	412,698	19,620	-	-	-	-	-	432,318
ADM923	Office of Inter Stdn Acd Support	-	-	-	-	-	-	-	-	8,576	301	8,877	1,230	-	-	-	-	-	10,107
DEP701	Academic Effectiveness	-	-	-	-	-	-	-	-	-	-	-	41,450	-	-	-	-	-	41,450
ISS901	International Students and Scholars	-	-	-	93,081	-	-	-	-	10,958	67,577	171,616	15,000	-	-	-	-	-	186,616
LCT901	Learning Center	-	-	-	-	-	-	-	-	10,000	350	10,350	1,220	-	-	-	-	-	11,570
NWA901	Northwest Accreditation	-	-	-	-	-	-	-	-	-	-	-	31,524	-	-	-	-	-	31,524
PRO804	Honors Program - Acad Support	-	63,424	-	-	-	-	-	-	8,000	31,394	102,818	20,140	-	-	-	-	-	122,958
PRO808	Honors Program Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRO809	General Education	-	67,916	-	-	7,916	-	-	-	-	38,258	114,090	22,840	-	-	-	-	-	136,930
PRO810	Transfer Initiatives	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRO811	Interdisciplinary Studies	-	-	-	-	-	-	-	-	-	-	-	2,700	-	-	-	-	-	2,700
PRO812	Salem General	-	-	212,850	-	-	-	43,107	-	14,850	99,043	369,850	40,000	-	-	-	-	-	409,850
PRO813	Willamette Promise	-	-	-	-	90,000	-	-	-	-	32,085	122,085	84,200	-	-	-	-	-	206,285
PRO816	AA Reserve	-	-	-	-	-	-	-	-	-	-	-	140,747	-	-	-	-	-	140,747
PRO818	Endowed Jensen Lectureship	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,804	4,804
PRO824	AA Course Release	-	-	325,215	-	-	-	-	-	-	115,941	441,156	-	-	-	-	-	-	441,156
PRO833	Institutional Research Office	-	-	-	129,276	6,441	-	-	-	-	82,392	218,109	10,000	-	-	-	-	-	228,109
PRO836	Partnerships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRO837	New Faculty Start-Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRO921	Faculty Development	-	-	79,200	-	-	-	-	-	-	28,235	107,435	270,000	-	-	-	-	-	377,435
PRO923	Faculty Diversity Initiatives	-	-	-	-	-	-	-	-	-	-	-	18,000	-	-	-	-	-	18,000
PRO924	AA Technology	-	-	-	-	-	-	-	-	-	-	-	355,708	-	-	-	-	-	355,708
PRO927	Endowed Prof Business	-	-	-	-	-	-	-	-	-	-	-	5,304	-	-	-	-	-	2,652
PRO977	Undergraduate Research	-	-	-	-	-	-	-	-	-	-	-	7,200	-	-	(2,652)	-	-	7,200
REG901	Registrar	68,000	-	-	236,044	-	-	229,186	2,800	14,620	337,407	820,057	28,160	-	-	-	-	-	848,217
REG905	Diplomas/Certificates	2,000	-	-	-	-	-	-	600	-	214	814	8,000	-	-	-	-	-	8,814
SAB901	Study Abroad Program	-	-	-	-	-	-	-	-	-	-	-	7,500	-	-	-	-	-	7,500
WRC901	Writing Center	-	49,517	-	93,828	6,000	-	-	-	36,400	97,026	282,771	3,500	-	-	-	-	-	286,271
TOTAL ACADEMIC AFFAIRS		70,000	248,022	617,265	1,699,359	110,357	-	377,426	4,200	135,997	1,755,905	4,948,531	1,176,023	-	-	(2,652)	4,804	-	6,126,706

Western Oregon University
 FY23 Education & General Fund Budget
 By Index

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COLLEGE OF LIBERAL ARTS & SCIENCES																		
DLA904	Dean Liberal Arts/Sciences	-	-	-	205,632	-	-	42,420	-	581	139,466	388,099	4,450	-	-	-	-	392,549
BUS902	Business	-	551,056	408,375	-	54,500	-	65,304	-	1,046	624,376	1,731,272	7,660	-	-	-	-	1,738,932
CAD916	Creative Arts	-	1,451,793	508,365	93,894	4,500	-	29,745	-	32,559	1,238,736	3,359,592	41,075	-	-	-	-	3,400,667
CAD948	Art Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAD949	Music Practice Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAD950	Dance Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAD951	Theatre Art Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAD952	MIDI Electronic Music Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COR901	Criminal Justice	-	499,923	290,565	-	4,500	-	42,888	-	-	530,839	1,368,715	9,125	-	-	-	-	1,377,840
CSD902	Computer Science Instruction	-	649,815	111,870	-	4,500	-	47,610	-	12,403	460,595	1,286,793	25,525	-	-	-	-	1,312,318
DLA905	Supplemental Instr Staff-LAS	-	-	5,445	-	73,600	550,348	-	-	-	222,882	852,275	-	-	-	-	-	852,275
DLA906	Military Science Labs	-	-	-	-	-	-	-	-	-	-	-	460	-	-	-	-	460
DLA914	LAS Dean's Discretionary	-	-	-	-	-	-	-	-	-	-	-	45,732	-	-	-	-	45,732
DLA915	Chair Research/Travel	-	-	-	-	-	-	-	-	-	-	-	10,400	-	-	-	-	10,400
DLA941	Organizational Leadership	-	-	59,400	-	9,000	-	21,634	-	-	55,905	145,939	13,440	-	-	-	-	159,379
DLA943	Individualized Course (ICF) Payout	-	-	-	-	100,000	-	-	-	-	35,650	135,650	-	-	-	-	-	135,650
HUM902	Humanities	-	1,431,903	474,705	-	4,500	-	53,676	-	2,128	1,176,634	3,143,546	13,600	-	-	-	-	3,157,146
HUM909	Modern Language Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSM902	Math Dept/Nat Science Div	-	1,341,936	425,700	-	4,500	-	289,837	-	13,036	1,228,669	3,303,678	48,670	-	-	-	-	3,352,348
NSM964	Natural Sciences Tutoring Center	-	-	-	-	-	-	-	-	25,000	875	25,875	-	-	-	-	-	25,875
NSM965	Biology Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSM966	Chemistry Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSM967	ES-GS-PH Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSM968	GIS Equipment Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MTH042	Mathematics	-	607,737	183,150	-	-	-	-	-	13,498	469,469	1,273,854	8,100	-	-	-	-	1,281,954
MTH043	Math Center	-	-	-	-	-	-	-	-	25,537	894	26,431	270	-	-	-	-	26,701
MTH044	Math Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PSY901	Psychology Division	-	876,083	266,310	-	4,500	-	54,084	-	-	717,218	1,918,195	24,750	-	-	-	-	1,942,945
SOC902	Social Science	-	1,132,752	133,155	-	4,500	-	53,064	-	1,511	766,722	2,091,704	7,985	-	-	-	-	2,099,689
TOTAL LIBERAL ARTS & SCIENCES		-	8,542,998	2,867,040	354,026	240,716	550,348	700,261	-	127,299	7,668,930	21,051,618	261,242	-	-	-	-	21,312,860
COLLEGE OF EDUCATION																		
DOE905	Dean of Education Admin	-	-	-	331,448	-	-	57,244	1,161	6,666	242,433	638,951	27,850	-	-	-	-	666,801
CPL901	Clinical Practice and Licensure	-	-	-	63,264	-	-	53,676	-	-	75,699	192,639	36,600	-	-	-	-	229,239
CPL903	Clinical Prac & Lice Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOE901	Education and Leadership	-	1,595,559	701,910	42,012	4,500	-	53,064	-	3,000	1,466,797	3,866,842	43,580	-	-	-	-	3,910,422
DOE926	DOE Suppl Instructional Staff	-	-	210,375	-	27,600	410,267	-	-	-	231,099	879,341	-	-	-	-	-	879,341
DOE953	Chair Research/Travel	-	-	-	-	-	-	-	-	-	-	-	3,900	-	-	-	-	3,900
DOE964	COE Accreditation	-	-	-	-	-	-	-	-	-	-	-	25,570	-	-	-	-	25,570
DOE965	Bilingual Initiative	-	-	-	-	-	-	-	-	-	-	-	23,370	-	-	-	-	23,370
DOE984	Gentle Endowed Prof. Education	-	-	-	-	-	-	-	-	-	-	-	8,670	-	-	(4,816)	-	3,854
DOE985	Education&Leadership Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOE986	COE Credit Overlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOE995	COE Indirect Cost Rc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPS901	Deaf Studies & Professional Studies	-	480,120	534,600	-	4,500	-	53,268	3,455	1,500	672,696	1,750,139	16,445	-	-	-	-	1,766,584
DPS903	Deaf Studies Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HEX901	Health & Exercise Science Div	-	770,263	322,245	-	4,500	-	44,892	-	1,500	696,211	1,839,611	28,920	-	-	-	-	1,868,531
HEX904	Health & Exercise Sci Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EDUCATION		-	2,845,942	1,769,130	436,724	41,100	410,267	262,144	4,616	12,666	3,384,935	9,167,523	214,905	-	-	(4,816)	-	9,377,612

Western Oregon University
 FY23 Education & General Fund Budget
 By Index

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LIBRARY																			
LIB901	Library Operations	-	441,737	129,951	179,154	5,800	-	227,184	2,000	213,620	600,043	1,799,489	170,285	-	-	-	-	-	1,969,774
LIB904	Lost Books	17,000	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	-	3,000
LIB927	Library Exhibits	-	-	-	-	-	-	-	-	-	-	-	2,250	-	-	-	-	-	2,250
LIB945	Library Books - General	-	-	-	-	-	-	-	-	-	-	-	-	21,631	-	-	-	-	21,631
LIB947	Library Books - Continuation	-	-	-	-	-	-	-	-	-	-	-	-	23,900	-	-	-	-	23,900
LIB948	Library Books - Serials	-	-	-	-	-	-	-	-	-	-	-	-	11,000	-	-	-	-	11,000
LIB949	Library Books - Binding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LIB950	Library Subscriptions/ Databases	-	-	-	-	-	-	-	-	-	-	-	159,300	-	-	-	-	-	159,300
LIB951	Library Books - OCLC	-	-	-	-	-	-	-	-	-	-	-	11,000	-	-	-	-	-	11,000
LIB952	Library Subscriptions/ Other	-	-	-	-	-	-	-	-	-	-	-	8,000	-	-	-	-	-	8,000
LIB953	Library Subscriptions/ eBooks	-	-	-	-	-	-	-	-	-	-	-	18,000	-	-	-	-	-	18,000
LIB956	Library Subs/ Pay Per View	-	-	-	-	-	-	-	-	-	-	-	40,000	-	-	-	-	-	40,000
LIB959	Library Subscriptions/ eJournal	-	-	-	-	-	-	-	-	-	-	-	169,709	-	-	-	-	-	169,709
LIB968	Curriculum Materials Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LIB969	Library Books_DPT Health Science	-	-	-	-	-	-	-	-	-	-	-	7,500	5,000	-	-	-	-	12,500
LIB970	Open Edu Resources_Textbook Afford	-	-	-	-	-	-	-	-	-	-	-	5,000	10,000	-	-	-	-	15,000
LIB971	Academic Innovation	-	-	-	193,224	12,800	-	56,796	250	4,637	161,965	429,672	32,400	-	-	-	-	-	462,072
TOTAL LIBRARY		17,000	441,737	129,951	372,378	18,600	-	283,980	2,250	218,257	762,008	2,229,161	626,444	71,531	-	-	-	-	2,927,136
GRADUATE STUDIES/SPONSORED RESEARCH																			
GRA901	Graduate Program	30,000	-	-	194,445	-	-	53,472	-	4,648	136,499	389,064	26,430	-	-	-	-	-	415,494
GRA903	Graduate Studies - Sales	-	-	-	-	-	-	-	-	-	-	-	18,000	-	-	-	-	-	18,000
GRA904	Graduate Office Matric Fees	80,000	-	-	12,087	-	-	-	-	26,000	8,282	46,369	8,460	-	-	-	-	-	54,829
GRA905	Graduate Assistant Remissions	-	-	-	-	-	-	-	-	296,352	435,413	731,765	-	-	-	-	-	-	731,765
RCD905	RCD Operations	-	-	-	37,277	-	-	14,767	3,950	-	34,590	90,584	1,800	-	-	-	-	-	92,384
SPO902	Sponsored Research	425,000	-	-	264,603	-	-	47,610	-	-	196,326	508,539	30,746	-	-	(218,530)	-	-	320,755
SPO903	Sponsored Research Support Services	-	-	-	16,746	4,000	-	-	-	-	10,628	31,374	4,404	-	-	-	-	-	35,778
SPO904	Institutional Review Board	-	-	-	-	-	-	-	-	4,648	163	4,811	16,930	-	-	-	-	-	21,741
TOTAL GRADUATE STUDIES/SPONSORED RESEARCH		535,000	-	-	525,158	4,000	-	115,849	3,950	331,648	821,901	1,802,506	106,770	-	-	(218,530)	-	-	1,690,746
FINANCE & ADMINISTRATION																			
VPF901	Office of VP for Business & Finance	-	-	428,881	-	-	-	-	-	5,000	238,092	671,973	7,740	-	-	-	-	-	679,713
VPF9XX	Campus Maintenance Projects	-	-	-	-	-	-	-	-	-	-	-	300,000	-	-	-	-	-	300,000
BAO901	Business Office	40,000	-	292,375	-	-	-	471,852	4,500	30,000	472,350	1,271,077	275,000	-	-	-	-	-	1,546,077
BAO911	NDSL Recoveries	25,000	-	-	-	-	-	15,795	-	-	12,434	28,229	-	-	-	-	-	-	28,229
BAO914	Records Retention	-	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	2,000
BAO923	Bank Processing Charges	100,000	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-	-	100,000
CPC901	Capital Planning & Construction	-	-	276,481	-	-	-	-	-	3,000	149,684	429,165	-	-	-	-	-	-	429,165
HRO915	Human Resources Operation	-	-	558,526	-	-	-	34,344	-	-	381,400	974,270	178,104	-	-	-	-	-	1,152,374
HRO918	Support ADA/WC Equip	-	-	171,395	-	-	-	-	-	-	104,855	276,250	13,500	-	-	-	-	-	289,750
HRO917	Staff Professional Dev	-	-	-	-	-	-	-	-	-	-	-	20,700	-	-	-	-	-	20,700
PPO908	Bldg Maint and Alteration	50,000	-	198,304	260	-	-	867,887	37,000	139,440	704,335	1,947,226	94,000	-	(440,000)	-	-	-	1,601,226
PPO912	Janitorial	-	-	110,172	800	-	-	668,522	35,000	19,050	631,117	1,464,661	140,000	-	(698,619)	-	-	-	906,042
PPO920	Campus Grounds Maintenance	3,000	-	-	-	-	-	403,097	8,000	34,860	283,810	729,767	161,010	-	(150,000)	-	-	-	740,777
PPO931	Print Production	120,000	-	-	-	-	-	34,134	-	10,000	29,523	73,657	5,000	-	-	-	-	-	78,657
PPO932	Mail Room	-	-	-	-	-	-	57,688	-	32,564	38,711	128,963	60,000	-	(60,000)	-	-	-	128,963
PPU901	Light and Power	-	-	-	-	-	-	-	-	-	-	-	700,000	-	(240,000)	-	-	-	460,000
PPU902	Water	-	-	-	-	-	-	-	-	-	-	-	267,000	-	(5,000)	-	-	-	262,000
PPU903	Gasoline	-	-	-	-	-	-	-	-	-	-	-	24,000	-	(7,000)	-	-	-	17,000
PPU904	Heating - Oil	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	10,000
PPU905	Heating - Gas	-	-	-	-	-	-	-	-	-	-	-	309,760	-	(140,000)	-	-	-	169,760
PPU906	WOU:Salem Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PSS915	Risk Management	-	-	61,644	-	-	-	-	-	-	38,981	100,625	19,230	-	-	-	-	-	119,855
PSS917	Public Safety	-	-	70,704	-	-	-	372,333	71,345	92,698	330,096	937,176	26,505	-	(240,960)	-	-	-	722,721
PSS926	Emergency Preparedness Team	-	-	-	-	-	-	-	-	-	-	-	6,300	-	-	-	-	-	6,300
UCS901	Computing Services	25,000	-	428,352	-	-	-	1,278,464	20,500	100,647	934,024	2,761,987	144,492	50,000	(160,000)	-	-	-	2,796,479
UCS905	IT Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UCS911	Technology Support - Students	10,000	-	-	-	-	-	-	-	82,832	2,900	85,732	497,606	68,160	-	-	-	-	651,498
UCS914	Campus Software	-	-	-	-	-	-	-	-	-	-	-	187,996	-	(10,000)	-	-	-	177,996
UCS915	Elucian Services - Banner Support	-	-	-	-	-	-	-	-	-	-	-	681,775	-	-	-	-	-	681,775
UCS916	GFA Machines	-	-	-	-	-	-	-	-	-	-	-	150,000	-	-	-	-	-	150,000
TOTAL FINANCE/ADMIN		373,000	-	-	2,596,834	1,060	-	4,204,116	176,345	550,091	4,352,312	11,880,758	4,381,717	118,160	(2,151,579)	-	-	-	14,229,056
STUDENT AFFAIRS																			

Western Oregon University
 FY23 Education & General Fund Budget
 By Index

INDEX	DEPT NAME	Total Revenue	Tenure-Track Faculty Salary (+) Acct 10102	NTT Faculty Salary (+) Acct 10102	Unclass Salary (+) 10103	Other Unclassified & Faculty Pay (+) 10200	Academic Pay Summer (+) Acct 10203	Classified Salary (+) Acct 10301	Classified Pay (+) Acct 10400	Student Pay (+) Acct 10501	Total OPE (+) Acct 109XX	Total Personnel Expense	Services and Supplies (+) Acct 20000	Capital Outlay/Equip (+) Acct 40000	Intrnl Sales Reimburse (Redctn/Exp) (-) Acct 79000	Transfer In (-) Acct 91000	Transfer Out (+) Acct 92000	Total Expense	
DOS901	VP of Student Affairs	-	-	-	231,593	-	-	43,370	-	27,895	154,471	457,329	61,273	-	-	-	-	518,602	
ADM924	Office of Admissions	-	-	-	595,628	312	-	272,506	1,700	59,084	601,345	1,530,575	575,761	-	-	-	-	2,106,336	
DOS809	Community Internship Program	-	-	-	-	-	-	-	-	30,000	1,050	31,050	-	-	-	-	-	31,050	
DOS819	Benefits Navigator	115,000	-	-	47,568	-	-	-	-	-	33,963	81,531	35,194	-	-	-	-	116,725	
DOS906	Career Development Center	-	-	-	129,420	-	-	60,073	-	12,963	114,942	317,398	32,950	-	-	-	-	350,348	
DOS911	Office of Disability Services	-	-	-	491,219	110,000	-	51,048	-	45,564	404,171	1,102,002	67,380	-	-	-	-	1,169,382	
DOS948	Upward Bound Program	-	-	-	29,090	-	-	-	-	-	18,669	47,759	8,325	-	-	-	-	56,084	
DOS997	Veteran's Success Center	-	-	-	50,000	-	-	-	-	-	34,829	84,829	4,500	-	-	-	-	89,329	
DOS999	Abby's House - GF	-	-	-	56,856	-	-	-	-	10,125	37,629	104,610	25,200	-	-	-	-	129,810	
FAI908	Financial Aid Operation	-	-	-	448,498	-	-	162,915	6,000	17,550	424,772	1,059,735	108,720	-	-	-	-	1,168,455	
MSS901	Multicultural Student Services	-	-	-	153,217	2,142	-	-	-	20,074	107,101	282,534	23,155	-	-	-	-	305,689	
SEO908	New Student and Family Programs	-	-	-	5,533	-	-	-	-	62,274	5,854	73,661	37,368	-	-	-	-	111,029	
SEO909	ID Photography	5,000	-	-	-	-	-	-	-	1,824	64	1,888	3,000	-	-	-	-	4,888	
TOTAL STUDENT AFFAIRS		120,000	-	-	2,238,622	112,454	-	589,912	7,700	287,353	1,938,860	5,174,902	982,826	-	-	-	-	6,157,728	
DEVELOPMENT IN ADVANCEMENT																			
COM902	Strategic Comm & Marketing	-	-	-	229,664	-	-	50,460	5,000	26,840	160,793	472,757	49,220	-	-	-	-	521,977	
DIA604	Magazine	-	-	-	-	-	-	-	-	-	-	-	22,000	-	-	-	-	22,000	
DIA907	Office of Inst. Advancement	160,000	-	-	665,437	-	-	-	3,000	42,561	384,324	1,095,322	42,640	-	-	-	-	1,137,962	
DIA922	Alumni Office	-	-	-	-	-	-	62,316	3,000	4,709	40,455	110,480	18,000	-	-	-	-	128,480	
DIA954	Annual Fund	-	-	-	-	-	-	-	-	8,667	304	8,971	27,000	-	-	-	-	35,971	
MKT902	Marketing	-	-	-	-	-	-	-	-	-	-	188,590	-	-	-	-	-	188,590	
TOTAL DEVELOPMENT IN ADVANCEMENT		160,000	-	-	895,101	-	-	112,776	11,000	82,777	585,876	1,687,530	347,450	-	-	-	-	2,034,980	
GENERAL INSTITUTION																			
GEN710	Institution Wide - Instruct Support	-	-	-	-	-	-	-	-	-	-	-	900,000	-	-	-	-	900,000	
GEN803	Operating Reserve	-	-	-	-	-	-	-	50,000	150,000	23,075	223,075	300,000	-	-	-	-	523,075	
GEN812	College Center Gen Fund Use	-	-	-	-	-	-	-	-	-	-	-	160,000	-	-	-	-	160,000	
GEN819	General Institutional Expense	1,900,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GEN837	Admin. Cost Recoveries (Auxiliary)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,200,000)	-	-	(1,200,000)	
GEN862	Summer Session - Even	1,964,520	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GEN863	Summer Session - Odd	346,680	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GEN877	Institution-Wide SELP Loans	379,248	-	-	-	-	-	-	-	-	-	-	234,000	-	-	-	175,000	409,000	
GEN896	Copier Replacement Reserve	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	30,000	
GEN941	State Government Assessments	-	-	-	-	-	-	-	-	-	-	-	49,679	-	-	-	-	49,679	
GEN944	Instruction Fees	34,978,101	-	-	-	-	-	-	-	-	-	-	1,300,000	-	-	-	-	1,300,000	
GEN945	Fee Remissions	(5,175,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GEN954	Indirect Cost Recoveries	270,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GEN971	Staff/Dependents at other Inst	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	20,000	
GEN983	Institutional Wide	-	-	-	-	-	-	-	-	-	-	-	222,405	-	-	-	-	222,405	
GEN984	Prior Yr Balance To/From BD	31,471,665	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,545,347	3,545,347	
IDC901	Colleges/Std Aff. Indirect Cost Rc	325,000	-	-	-	-	-	-	-	-	-	-	325,000	-	-	-	-	325,000	
TOTAL GENERAL INSTITUTION		66,460,214	-	-	-	-	-	50,000	150,000	23,075	223,075	3,541,084	-	(1,200,000)	-	3,720,347	-	6,284,506	
RECURRING BUDGETED GENERAL FUND		67,735,214	12,078,699	5,383,386	10,126,174	570,647	960,615	6,646,464	260,061	1,897,830	21,804,341	59,728,218	13,067,155	189,691	(3,351,579)	(227,423)	3,725,151	73,131,212	
TOTAL ONE-TIME FUNDS		-	-	-	-	-	-	-	9,819	344	10,163	881,203	-	-	-	-	-	891,366	
EDUCATION & GENERAL FUND TOTAL		67,735,214	12,078,699	5,383,386	10,126,174	570,647	960,615	6,646,464	260,061	1,907,649	21,804,685	59,738,381	13,948,358	189,691	(3,351,579)	(227,423)	3,725,151	74,022,578	

Western Oregon University
 FY23 Designated Operations, Service Departments,
 & Auxiliary Enterprises Budgets (excluding Athletics & IFC)

INDEX	DEPT NAME	Total Revenue	Unclass Salary (+) Acct 10103	Other Unclassified Pay (+) Acct 10200	Classified Salary (+) Acct 10301	Classified Pay (+) Acct 10400	Student Pay (+) Acct 10501	Total OPE (+) Acct 109XX	Total Personnel	Services and Supplies (+) Acct 20000	General Admin Overhead (+) Acct 28204	Bond Debt (+) Acct 28811	Student Aid (+) Acct 50000	Merchandise for Resale (+) Acct 60000	Indirect Costs (+) Acct 70003	Depreciation (+) Acct 80500	Transfer In (-) Acct 91000	Transfer Out (+) Acct 92000	Total Expense	NET (ignoring depr.)
DESIGNATED OPS AND SERVICE DEPTS FUNDS																				
COP901	Council of Presidents	460,000	300,876	-	-	-	-	158,275	459,151	45,805	-	-	-	-	-	-	-	-	504,956	(44,956)
CTL903	CTL -Tapes and Sales Services	40	-	-	-	-	-	-	-	40	-	-	-	-	-	-	-	-	40	-
DOS957	National Student Exchange Program	3,500	-	-	-	-	-	-	-	3,500	-	-	-	-	-	-	-	-	3,500	-
DOS811	Career Development Revenue	9,999	-	-	-	-	-	-	-	9,090	-	-	-	-	909	-	-	-	9,999	-
PSS918	Crime Prevention	3,000	-	-	-	-	-	-	-	2,727	-	-	-	-	273	-	-	-	3,000	-
PP0928	Compactor Services	34,690	-	-	-	-	-	-	-	34,690	-	-	-	-	-	-	-	-	34,690	-
PRE919	Sundry Gifts	1,000	-	-	-	-	-	-	-	909	-	-	-	-	91	-	-	-	1,000	-
RCD901	RCDHHA Summer Program	65,000	-	23,702	-	-	-	8,451	32,153	14,083	-	-	-	-	4,624	-	-	-	50,860	14,140
RCD902	ASL Testing	15	-	-	-	-	-	-	-	15	-	-	-	-	-	-	-	-	15	-
RCD904	Resource Center on Deafness	5,000	-	3,000	-	-	-	1,070	4,070	535	-	-	-	-	461	-	-	-	5,066	(66)
REG910	Veteran's Service	3,000	-	-	-	-	-	-	-	3,000	-	-	-	-	-	-	-	-	3,000	-
SAB902	Non-Credit International Program	80	-	-	-	-	-	-	-	72	-	-	-	-	8	-	-	-	80	-
CAD910	WOU Band Festival	10,105	-	3,000	-	-	-	500	4,588	3,976	-	-	-	-	857	-	-	750	10,171	(66)
CAD912	Music Scholarships	200	-	-	-	-	-	-	-	-	-	-	200	-	-	-	-	-	200	-
CAD928	Quarried Sculpture Stone	30	-	-	-	-	-	-	-	30	-	-	-	-	-	-	-	-	30	-
CAD929	WOU Choral Festival	510	-	-	-	-	-	300	311	152	-	-	-	-	47	-	-	510	-	
DEP910	CAI Non-Credit Special Projects	300	-	-	-	-	-	-	-	300	-	-	-	-	-	-	-	-	300	-
TRD909	TR Consulting Services	3,500	-	-	-	-	-	-	-	3,181	-	-	-	-	319	-	-	-	3,500	-
TRD911	TR Publications	800	-	-	-	-	-	-	-	727	-	-	-	-	73	-	-	-	800	-
TRD914	TR Tech Support Center	30,000	-	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-	-	30,000	-
TRD886	Traffic Safety Education	34,635	-	-	-	-	-	-	-	31,486	-	-	-	-	3,149	-	-	-	34,635	-
GFA935	General Scholarship Fund	50,000	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	50,000	-
UCS904	Computer Maintenance	74,568	-	-	31,988	3,400	1,400	21,033	57,821	15,754	-	-	-	-	-	3,000	-	-	76,575	993
UCS907	Telecommunications	1,484,138	-	-	299,476	14,000	-	162,767	476,243	1,000,000	-	-	-	-	-	270,000	-	-	1,746,243	7,895
TOTAL DESIGNATED OPS AND SERVICE DEPTS FUNDS		2,274,110	300,876	29,702	331,464	17,400	2,200	352,695	1,034,337	1,200,072	-	-	50,200	-	10,811	273,000	-	750	2,569,170	(22,060)
AUXILIARY ENTERPRISES FUNDS (EXCLUDING ATHLETICS & IFC)																				
DIA517	DIA Smith Series Revenue Odd Year	25,000	-	-	-	-	-	-	-	23,148	1,852	-	-	-	-	-	-	-	25,000	-
DIA527	DIA Smith Series Revenue Even Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PSS922	Parking	352,000	60,600	-	57,312	5,000	20,000	77,465	220,377	150,000	29,631	-	-	-	-	-	-	-	400,008	(48,008)
GEN876	Recreation Center Building Fee	355,774	-	-	-	-	-	-	-	-	-	-	-	-	-	-	460,000	-	460,000	(104,226)
GFA962	Vending Inc(copier)-Library	500	-	-	-	-	-	-	-	462	37	-	-	-	-	-	-	-	499	1
GFA964	Vending Income-General	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	-
AUX990	Conference Services	10,000	54,780	-	-	-	-	36,534	91,314	5,000	7,706	-	-	-	-	-	-	-	10,000	-
AUX991	Bookstore	850,000	63,120	-	164,602	15,000	10,000	171,903	424,625	100,000	73,970	-	-	400,000	-	-	(94,020)	-	998,595	(148,595)
OUR901	University Residences Operations	6,005,389	437,567	2,345	232,270	15,910	122,850	483,209	1,294,151	1,888,546	254,616	1,252,242	-	-	-	-	(180,000)	1,494,814	6,004,369	1,020
OUR902	Residence Hall Prog & Training	-	-	-	-	-	-	-	-	38,888	3,112	-	-	-	-	-	(42,000)	-	-	-
OUR903	Residence Hall Association	-	-	-	-	-	-	-	-	37,037	2,963	-	-	-	-	-	(40,000)	-	-	-
OUR919	Vending Income -Dorms	7,000	-	-	-	-	-	-	-	6,481	519	-	-	-	-	-	-	-	7,000	(0)
AUX977	Residential Dining	3,335,200	199,908	500	643,414	6,750	383,130	648,221	1,881,923	446,612	243,432	-	-	714,353	-	-	-	180,000	3,466,320	(131,120)
AUX978	Retail Dining	12,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,600
AUX994	Allegro	150,000	-	-	-	-	28,728	1,005	29,733	24,589	8,683	-	-	54,203	-	-	-	-	117,208	32,792
SHC904	Health Service	1,277,842	287,035	9,754	350,050	49,341	-	441,786	1,137,966	257,846	111,665	158,000	-	-	-	107,844	(90,000)	-	1,683,321	(297,635)
SHC916	Health Counseling Building Fee	87,703	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,000	90,000	(2,297)
DOE993	Q-Loop Studios	1,000	-	-	-	-	-	-	-	925	74	-	-	-	-	-	-	-	999	1
CAD953	Rainbow Dance Theatre	36,626	-	25,000	-	-	-	8,913	33,913	500	2,754	-	-	-	-	-	-	-	37,167	(541)
PRO817	Child Development Center	194,804	107,339	2,000	21,639	-	40,080	84,658	255,716	38,409	23,530	-	-	-	-	-	(150,000)	-	167,655	27,149
TOTAL AUXILIARY ENTERPRISES FUNDS (EXCLUDING ATHLETICS)		12,706,438	1,210,349	39,599	1,469,287	92,001	604,788	1,953,694	5,369,718	3,018,443	764,544	1,410,242	-	1,168,556	-	107,844	(596,020)	2,229,814	13,473,141	(658,859)
TOTAL DESIGNATED OPS, SERVICE DEPTS, AND AUXILIARY ENTERPRISES		14,980,548	1,511,225	69,301	1,800,751	109,401	606,988	2,306,389	6,404,055	4,218,515	764,544	1,410,242	50,200	1,168,556	10,811	380,844	(596,020)	2,230,564	16,042,311	(680,919)

Western Oregon University
FY23 Athletics (Non-IFC) Budgets

		Unclass Salary	Other Unclassified Pay	Classified Salary	Classified Pay	Student Pay	Total OPE	Total Personnel	Services and Supplies	General Admin Overhead	Travel	Student Aid	Transfer In	Transfer Out	Total Expense	NET
		(+)	(+)	(+)	(+)	(+)	(+)		(+)	(+)	(+)	(+)	(-)	(+)		
INDEX	DEPT NAME	Acct 10103	Acct 102XX	Acct 10301	Acct 10400	Acct 10501	Acct 109XX		Acct 20000	Acct 28204	Acct 39000	Acct 50000	Acct 91000	Acct 92000		
Athletics General Fund Support																
JF1101	General Fund - Administration	275,403		87,408			231,366	594,177		43,970			(638,147)		0	(0)
JF1501	Gen Fund - Athletic Training	166,544					127,389	293,933		21,752			(315,685)		(0)	0
JF1601	Gen Fund - Athletic Performance	117,732					71,128	188,860		13,976			(202,836)		-	-
JF2101	General Fund Ath Support- Football	292,884					164,651	457,535		33,858			(491,393)		-	-
JF2201	Gen Fun Ath Support-Volleyball	97,800					68,874	166,674		12,334			(179,008)		(0)	0
JF2301	Gen Fund Ath Support- Womens Soccer	99,396					69,443	168,839		12,495			(181,334)		-	-
JF2501	Gen Fund Ath Sup-Mens Basketball	123,660					78,093	201,753		14,930			(216,683)		-	-
JF2601	Gen Fund Ath Sup- W Basketball	117,612					75,937	193,549		14,323			(207,872)		(0)	0
JF2801	Gen Fund Supp- XC/Track	106,056					71,817	177,873		13,163			(191,036)		-	-
JF2901	Gen Fund Ath Sup - Baseball	110,156					70,382	180,538		13,360			(193,898)		-	-
JF3001	Gen Fund Ath Sup - Softball	97,800					68,874	166,674		12,334			(179,008)		(0)	0
JF3101	Gen Fund Ath Support- Mens Soccer	98,424					69,096	167,520		12,397			(179,917)		-	-
TOTAL GENERAL FUND SUPPORT		1,703,467	-	87,408	-	-	1,167,050	2,957,924	-	218,892	-	-	(3,176,817)	-	(1)	1
TICKETS/CONCESSIONS																
JT2101	Tickets/Concessions - Football	20,000														20,000
JT2201	Tickets/Concessions-Volleyball	1,000														1,000
JT2301	Tickets/Concessions- Womens Soccer	1,000														1,000
JT2501	Tickets/Concess-Mens Basketball	5,000														5,000
JT2601	Tickets/Concessions- W Basketball	1,000														1,000
JT2901	Tickets/Concessions - Baseball	1,000														1,000
JT3001	Tickets/Concessions- Softball	1,000														1,000
JT3101	Tickets/Concessions- M Soccer	1,000														1,000
TOTAL TICKETS/CONCESSIONS		31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31,000
LOTTERY																
JL1101	Lottery - Administration	1,300,000							148,976	11,024		1,140,000			1,300,000	-
NCAA																
JN1101	NCAA - Administration	4,000							3,724	276					4,000	0
JN2501	NCAA - Mens Basketball	5,370							5,000	370					5,370	-
JN4201	NCAA - M Cross Country	2,685							2,500	185					2,685	-
JN4301	NCAA - W Cross Country	2,685							2,500	185					2,685	-
JN4401	NCAA - M Indoor Track	2,685							2,500	185					2,685	-
JN4501	NCAA - W Indoor Track	2,685							2,500	185					2,685	-
JN4601	NCAA - M Outdoor Track	3,759							3,500	259					3,759	-
JN4701	NCAA - W Outdoor Track	3,759							3,500	259					3,759	-
TOTAL NCAA		27,628	-	-	-	-	-	-	25,724	1,904	-	-	-	-	27,628	0
RECRUITING																
JR2101	Recruiting - Football									906	12,240				13,146	(13,146)
JR2201	Recruiting - Volleyball									377	5,100				5,477	(5,477)
JR2301	Recruiting - Womens Soccer									377	5,100				5,477	(5,477)
JR2501	Recruiting - Mens Basketball									377	5,100				5,477	(5,477)
JR2601	Recruiting - W Basketball									377	5,100				5,477	(5,477)
JR2901	Recruiting - Baseball									377	5,100				5,477	(5,477)
JR3001	Recruiting - Softball									377	5,100				5,477	(5,477)
JR3101	Recruiting - M Soccer									377	5,100				5,477	(5,477)
JR4201	Recruiting - M Cross Country									126	1,700				1,826	(1,826)
JR4301	Recruiting - W Cross Country									126	1,700				1,826	(1,826)
JR4401	Recruiting - M Indoor Track									126	1,700				1,826	(1,826)
JR4501	Recruiting - W Indoor Track									126	1,700				1,826	(1,826)
JR4601	Recruiting - M Outdoor Track									126	1,700				1,826	(1,826)
JR4701	Recruiting - W Outdoor Track									126	1,700				1,826	(1,826)
TOTAL RECRUITING		-	-	-	-	-	-	-	-	4,302	58,140	-	-	-	62,442	(62,442)
SPECIAL PROJECTS																
JS2101	Special Projects - Football	75,000							69,832	5,168					75,000	0
TOTAL SPECIAL PROJECTS		75,000	-	-	-	-	-	-	69,832	5,168	-	-	-	-	75,000	0
TOTAL ATHLETICS (NON-IFC) FUNDS		1,433,628	1,703,467	-	87,408	-	1,167,050	2,957,924	244,532	241,290	58,140	1,140,000	(3,176,817)	-	1,465,069	(31,441)

Western Oregon University
FY23 Incidental Fee Budgets

INDEX	DEPT NAME	Total Revenue	Unclass Salary (+) Acct 10103	Other Unclassified Pay (+) Acct 10200	Classified Salary (+) Acct 10301	Classified Pay (+) Acct 10400	Student Pay (+) Acct 10501	Total OPE (+) Acct 109XX	Total Personnel	Services and Supplies (+) Acct 20000	General Admin Overhead (+) Acct 28204	Travel (+) Acct 39000	Depreciation (+) Acct 80500	Transfer In (-) Acct 91000	Transfer Out (+) Acct 92000	Total Expense	NET (Ignoring depr.)
ADMINISTRATIVE																	
GEN897	IFC Computer Reserve	-	-	-	-	-	-	-	-	-	-	-	-	(15,000)	15,000	-	-
GEN948	Extraordinary Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GEN949	Child Care Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GEN950	SS Incidental Fees	175,000	-	-	-	-	-	-	-	-	-	-	-	(49,425)	49,425	-	175,000
GEN951	Acad Yr Incidental Fees	3,812,165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(483,974)
TOTAL ADMINISTRATIVE		3,987,165	-	-	-	-	-	-	-	-	-	-	-	(64,425)	4,360,564	4,296,139	(308,974)
ASSOCIATED STUDENTS OF WOU																	
TOTAL ASSOCIATED STUDENTS OF WOU		-	-	-	32,095	-	70,279	30,906	133,280	112,079	18,157	-	1,151	(263,516)	-	1,151	0
CAMPUS RECREATION																	
DOS967	Health & Wellness Center	76,500	224,952	-	-	-	208,023	155,492	588,467	196,764	58,644	7,250	366,682	(822,471)	47,845	443,181	1
DOS982	Health and Wellness Programs	13,500	-	-	-	-	43,097	1,509	44,606	8,995	3,967	-	-	(44,068)	-	13,500	-
DOS983	Aquatic Center Operation	-	-	-	-	-	39,788	1,393	41,181	52,654	6,944	-	-	(100,779)	-	-	-
DOS984	Aquatic Center Programs	52,500	-	-	-	-	40,725	1,426	42,151	6,731	3,618	-	-	-	-	52,500	-
DOS985	Intramurals	3,500	-	-	-	-	40,088	1,404	41,492	5,962	3,512	-	-	(47,466)	-	3,500	-
DOS986	Turf and Grass Fields	4,000	-	-	-	-	3,137	110	3,247	21,390	1,824	-	-	(22,461)	-	4,000	-
DOS800	Men's Lacrosse	-	-	-	-	-	-	-	-	13,659	1,864	11,520	-	(27,043)	-	-	-
DOS801	Men's Soccer	-	-	-	-	-	-	-	-	1,837	203	900	-	(2,940)	-	-	-
DOS802	Men's Rugby	-	-	-	-	-	-	-	-	5,131	803	5,720	-	(11,654)	-	-	-
DOS803	Women's Rugby	-	-	-	-	-	-	-	-	3,140	588	4,800	-	(8,528)	-	-	-
DOS804	SORC Rock Climbing	-	-	-	-	-	-	-	-	200	74	800	-	(1,074)	-	-	-
DOS806	Dance Team	-	-	-	-	-	-	-	-	5,561	412	900	-	(5,973)	-	-	-
DOS812	Women's Soccer	-	-	-	-	-	-	-	-	1,837	203	900	-	(2,940)	-	-	-
DOS814	Men's Basketball	-	-	-	-	-	-	-	-	500	37	-	-	(537)	-	-	-
TOTAL CAMPUS RECREATION		150,000	224,952	-	-	-	374,858	161,334	761,144	324,361	82,693	31,890	366,682	(1,097,934)	47,845	516,681	1
CREATIVE ARTS																	
CAD931	Broadway/Opera	-	-	564	-	-	-	201	765	711	110	-	-	(1,586)	-	0	(0)
CAD932	Choral Organizations	800	-	420	-	-	1,894	217	2,531	3,878	1,000	7,100	-	(13,709)	-	800	0
CAD933	Instrumental Jazz	1,050	-	420	-	-	891	182	1,493	10,203	1,296	5,816	-	(17,758)	-	1,050	0
CAD934	Vocal Jazz	190	-	410	-	-	590	167	1,167	4,823	1,013	7,687	-	(14,500)	-	190	(0)
CAD935	Guest Artists	790	-	6,096	-	-	711	2,198	9,005	6,631	1,158	-	-	(16,004)	-	790	(0)
CAD936	Western OR Symphony & Wind Ensemble	278	-	2,753	-	-	1,532	1,035	5,320	9,423	1,536	6,000	-	(22,000)	-	279	(1)
CAD937	WOU Dance Theatre	8,000	-	-	-	-	3,385	119	3,504	27,384	2,917	8,520	1,166	(34,325)	-	9,166	-
CAD938	Theatre	12,000	-	-	-	-	37,112	1,299	38,411	52,370	6,960	3,266	-	(89,007)	-	12,000	-
CAD939	Summer Theatre	-	-	-	-	-	-	-	-	31,440	2,327	-	-	(33,767)	-	0	(0)
CAD941	Instrumental Chamber Ensembles	-	-	-	-	-	-	-	-	6,000	827	5,173	-	(12,000)	-	-	-
CAD942	IFC Art Gallery	735	-	-	-	-	2,800	98	2,898	10,919	1,123	1,350	-	(15,555)	-	735	-
CAD945	IFC Smith Fine Arts - Labor	77,961	40,977	-	-	-	31,612	72,589	72,589	5,372	-	-	-	-	-	77,961	(0)
TOTAL CREATIVE ARTS		101,804	40,977	10,663	-	-	48,915	37,129	137,684	163,782	25,639	44,912	1,166	(270,211)	-	102,972	(2)
STUDENT ENGAGEMENT																	
SEO901	Student Engagement Operations	171,528	299,928	-	104,070	5,877	170,157	313,614	893,646	269,525	86,667	8,000	482,609	(1,166,837)	80,527	654,137	(0)
SEO902	Ledership, Inclusion, & Activities (LIA)	5,000	-	-	-	-	-	-	-	50,787	4,294	7,240	-	(57,321)	-	5,000	-
SEO903	Student Activities Board	4,546	-	-	-	-	14,000	490	14,490	39,666	4,260	3,400	-	(57,269)	-	4,547	(1)
TOTAL STUDENT ENGAGEMENT		181,074	299,928	-	104,070	5,877	184,157	314,104	908,136	359,978	95,221	18,640	482,609	(1,281,427)	80,527	663,684	(1)
STUDENT MEDIA																	
SEO904	Student Media	-	-	-	-	-	-	-	-	4,050	384	1,131	-	(5,562)	-	3	(3)
SEO905	Northwest Passage	-	-	-	-	-	4,800	168	4,968	3,412	621	-	-	(9,000)	-	1	(1)
SEO906	Western Journal	7,500	-	-	-	-	60,000	2,100	62,100	10,060	5,340	-	-	(70,000)	-	7,500	-
SEO907	KWOU Student Radio Station	150	-	-	-	-	4,841	170	5,011	2,112	528	-	-	(7,500)	-	151	(1)
TOTAL STUDENT MEDIA		7,650	-	-	-	-	69,641	2,438	72,079	19,634	6,873	1,131	-	(92,062)	-	7,655	(5)

Western Oregon University
FY23 Incidental Fee Budgets

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STUDENT AFFAIRS																	
DOS923	Interpreters (Access)	-	-	11,680	-	-	-	4,164	15,844	-	1,173	-	-	(17,016)	-	1	(1)
DOS975	SPEAK (Abby's House)	-	-	-	-	-	5,940	208	6,148	-	455	-	-	(6,600)	-	3	(3)
DOS813	Food Pantry	-	-	-	-	-	20,420	715	21,135	-	1,564	-	-	(22,699)	-	-	-
DOS979	WOLF Ride	3,000	-	-	-	-	36,000	1,260	37,260	6,261	3,221	-	8,499	(43,742)	-	11,499	-
TOTAL STUDENT AFFAIRS		3,000	-	11,680	-	-	62,360	6,347	80,387	6,261	6,413	-	8,499	(90,057)	-	11,503	(4)
ATHLETICS																	
JA1101	IFC - Administration	-	-	-	-	-	-	-	-	6,700	496	-	-	(7,196)	-	-	-
JA1501	IFC - Athletic Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JA1601	IFC - Athletic Performance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
J12101	IFC - Football	-	-	-	-	-	-	-	-	108,000	20,202	165,000	-	(293,202)	-	-	-
J12201	IFC - Volleyball	-	-	-	-	-	-	-	-	24,000	5,846	55,000	-	(84,846)	-	-	-
J12301	IFC-Womens Soccer	-	-	-	-	-	-	-	-	26,500	6,031	55,000	-	(87,531)	-	-	-
J12501	IFC - Mens Basketball	-	-	-	-	-	-	-	-	27,000	6,068	55,000	-	(88,068)	-	-	-
J12601	IFC - W Basketball	-	-	-	-	-	-	-	-	27,000	6,068	55,000	-	(88,068)	-	-	-
J12901	IFC - Baseball	-	-	-	-	-	-	-	-	26,000	8,214	85,000	-	(119,214)	-	-	-
J13001	IFC - Softball	-	-	-	-	-	-	-	-	26,000	8,214	85,000	-	(119,214)	-	-	-
J13101	IFC - Mens Soccer	-	-	-	-	-	-	-	-	26,500	6,031	55,000	-	(87,531)	-	-	-
J14101	IFC - Cheerleading	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
J14201	IFC- M Cross Country	-	-	-	-	-	-	-	-	17,750	5,569	57,500	-	(80,819)	1	(1)	
J14301	IFC- W Cross Country	-	-	-	-	-	-	-	-	17,750	5,569	57,500	-	(80,819)	1	(1)	
TOTAL ATHLETICS		-	-	-	-	-	-	-	-	333,200	78,308	725,000	-	(1,136,507)	-	1	(1)
TOTAL IFC		4,430,693	565,857	22,343	136,165	5,877	810,210	552,258	2,092,710	1,319,295	313,304	821,573	860,107	(4,296,139)	4,488,936	5,599,787	(308,987)