

Finance & Administration Committee (FAC), May 25, 2023**FY24 Proposed Preliminary Budget****Budget Creation Process:**

For the past several months, we have been working towards developing the FY24 Preliminary Budget. As outlined in the five-year NWCCU Fiscal Sustainability plan, our goal was to reduce the recurring E&G budget deficit to \$4.5M in FY24. As a campus, \$5M in expense reductions were identified and incorporated. As is done each year, the Budget & Planning office had 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, Diversity Equity & Inclusion, President's Office, Athletics, University Housing, Campus Dining, Bookstore, Parking, Student Health & Counseling Center, and Child Development Center to confirm the budget is accurate for their respective areas. Collaborative work resulted in several important assumptions regarding enrollment, state allocation, and next year expenditures. As has been done in previous years, an Adjusted FY24 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 FY24 Education & General Fund totals \$67.009M in revenues and \$70.233M in recurring expenses and transfers, resulting in a recurring deficit of \$3.224M. Combined with one-time activities of \$366K, this results in a budget deficit of \$3.590M. Projected beginning FY24 Fund Balance totals \$13.118M, this deficit level would reduce the fund balance to \$9.528M, or 14.22% of revenues by the end of FY24. See the FY24 Education & General Fund Detail worksheet for a comparison of the FY24 Proposed Preliminary Budget to the FY23 Adjusted Budget, as well as FY23 Projections (based on April 30, 2023 Management Report). See the FY24 Education & General Fund Budget worksheet for the index-level detail.

Revenue Assumptions:

Total Revenues for the FY24 Preliminary Budget are \$67.009M.

Tuition & Fees

- Tuition assumes a 3% UG & GR enrollment decline from Fall 2022, and then 6% attrition between terms. This assumption was made in collaboration with the VP of Student Affairs, University Budget Advisory Committee, and from the enrollment model developed by Institutional Research. Admissions data (applications and admits as of May 1st) look promising for first year (up ~10%) and graduate students (up ~15%) but are down for transfer students (down ~20% for applications and ~12% for admits). Campus Visitations, FAFSAs, and

Housing reservations (up ~60 new students as of May 15th) are also trending to the positive. However, as evidenced in the IR Enrollment model, as WOU continues to work through the pipeline of graduating larger classes (approximately 800 graduates expected June 2023) from the 12-year ongoing enrollment decline we have been experiencing, it will take continuous larger freshman classes to reverse the downward trend. Fall 2022 enrollment was an ~7.0% decrease from Fall 2021.

- This results in an assumed 115,101 undergraduate and 7,669 graduate credit hours. Applying the applicable tuition rates as approved at the April 19, 2023 Board of Trustees meeting (3.09% increase for Resident and WUE UG) results in total undergraduate tuition of \$25.654M and graduate tuition of \$3.528M.
- A 1% change in enrollment for UG is approximately \$270K in gross tuition, while a 1% change in enrollment for GR is approximately \$40K. To compensate for 1% drop in UG enrollment, an ~7% increase in GR enrollment is required.
- Summer tuition revenues have been assumed to be approximately the same as the projected current fiscal year actuals (summer tuition crosses two fiscal years, with approximately 15% of revenues recognized in the fiscal year just ending and 85% in the fiscal year beginning). Total summer tuition is budgeted at \$2M.
- 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 and other fees have been budgeted at \$500K and \$150K respectfully, approximately the same as the projected current year actuals. Course fees have been budgeted at \$400K, an increase of \$100K from prior year based on projected current year actuals; S&S for course fees has also been increased by \$100K for a net zero impact.
- Online course fee revenue assumes that 35% of UG enrollment and 80% of GR enrollment will be online, reflecting an assumption that online enrollment will continue at approximately the current rate. This results in an assumed 54,221 of online course credit hours, for a budget of \$2.874M.
- Fee remission budget has been held at FY23's budgeted amount of \$5.5M in collaboration with the Financial Aid office, although actual fee remissions for FY23 are projected to be closer to \$5.1M. This is a 15.5% discount rate based on budgeted tuition and fees (17.4% based on gross tuition).
- Net Tuition & Fees total \$29.965M, \$158K less than the FY23 Adjusted Budget, with the decrease in gross tuition from an assumed 3% enrollment decline offset by the resident and WUE UG tuition increase.

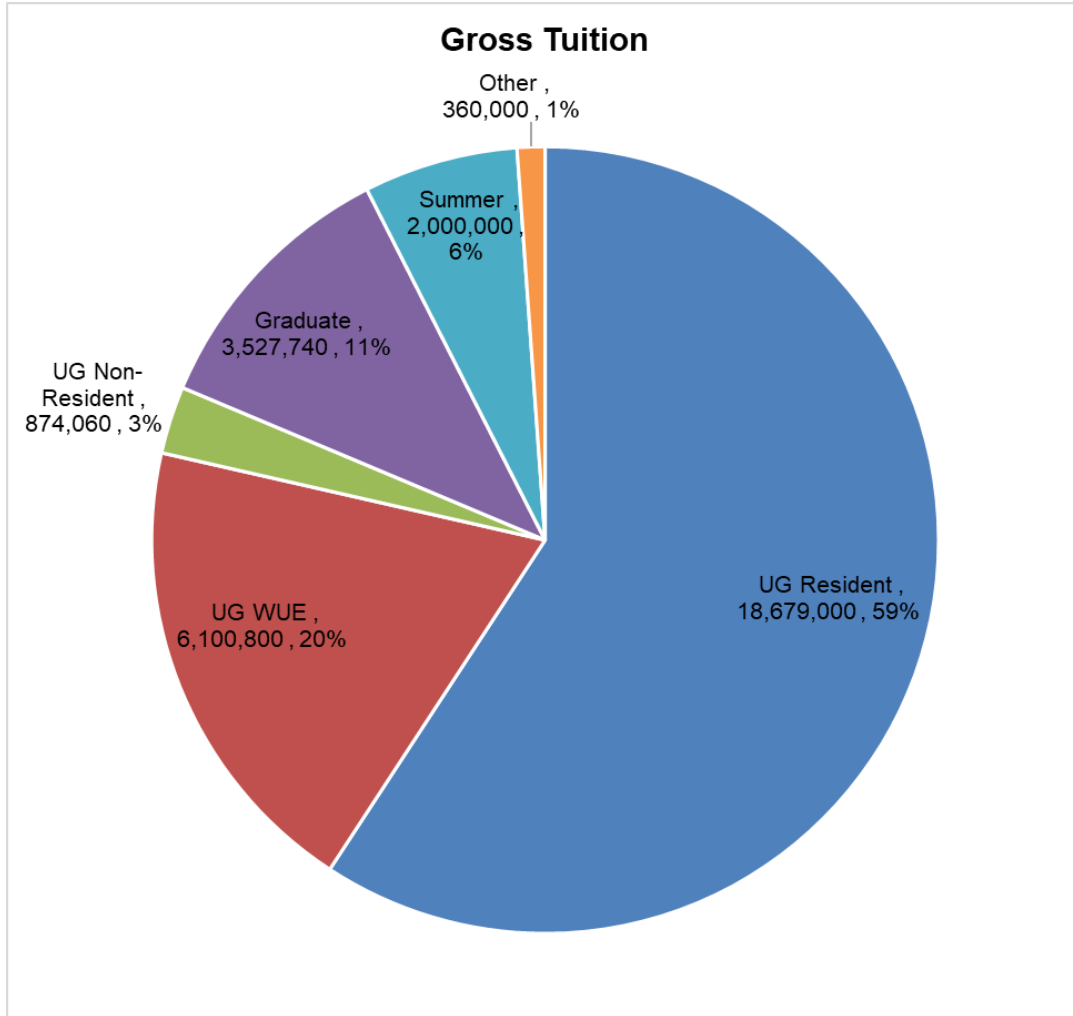


Figure 1: Tuition Revenue by category

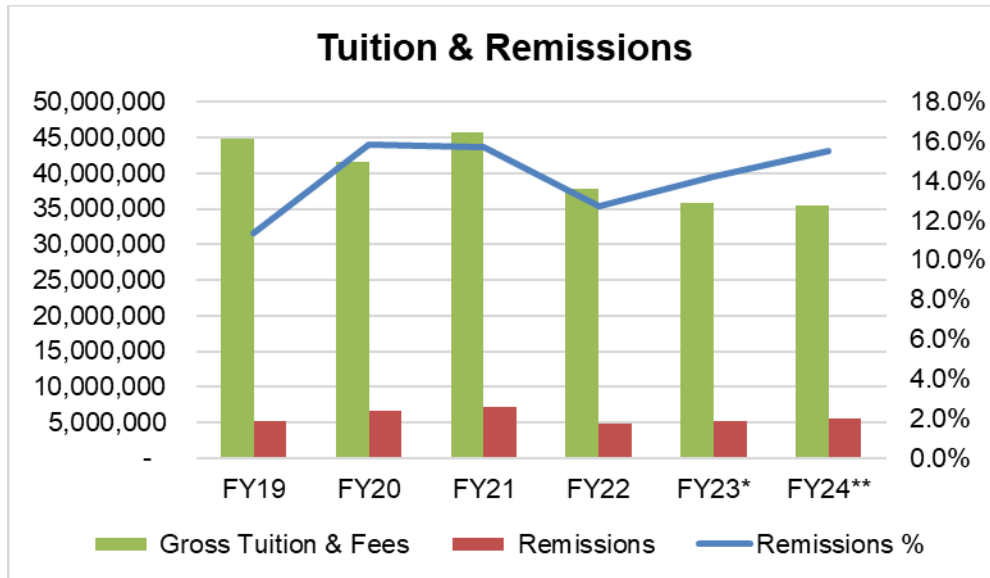


Figure 2: Total gross tuition & fees, total remissions, and remissions as a percentage of gross tuition & fees for FY19 – FY24.

*FY23 based on April 30, 2023 projections.

**FY24 based on proposed preliminary budgeted numbers.

Government Resources & Allocations

- State funding is assumed co-chair’s estimated budget of \$947.7M to the Public University Support Fund (PUSF) for the next biennium, which results in approximately \$66.830M for the biennium for WOU. FY24 will be the first year of the biennium, with 49% of PUSF being distributed in year 1 and the remaining 51% distributed in year 2. FY24 assumed allocation is \$32.763M, a \$797K increase from the FY23 Adjusted Budget. The Student Success and Completion Model (SSCM) which allocates the funding among the seven public universities incorporates enrollment and graduation data on a three-year rolling average; FY23 data is not yet known and as such the projection utilizes FY22 levels in place of FY23 for each university. This will be updated in the fall for the true-up.
 - The Governor’s Recommended Budget was \$933M for the PUSF. This would result in \$489K less of state appropriations for WOU.

Other Revenues

- Budgeted Gift Grants and Contracts total \$1.680M, which incorporates a significant increase in grant indirect revenue from the prior year budget based on increased grant awards (in collaboration with the Dean of Graduate Studies and Sponsored Research), as well as the anticipated reimbursement from the WOU foundation for certain personnel.
- Interest Earnings/Investment, Sales & Services, and Other Revenues are all assumed at their FY23’s Adjusted Budget levels, totaling \$2.6M.

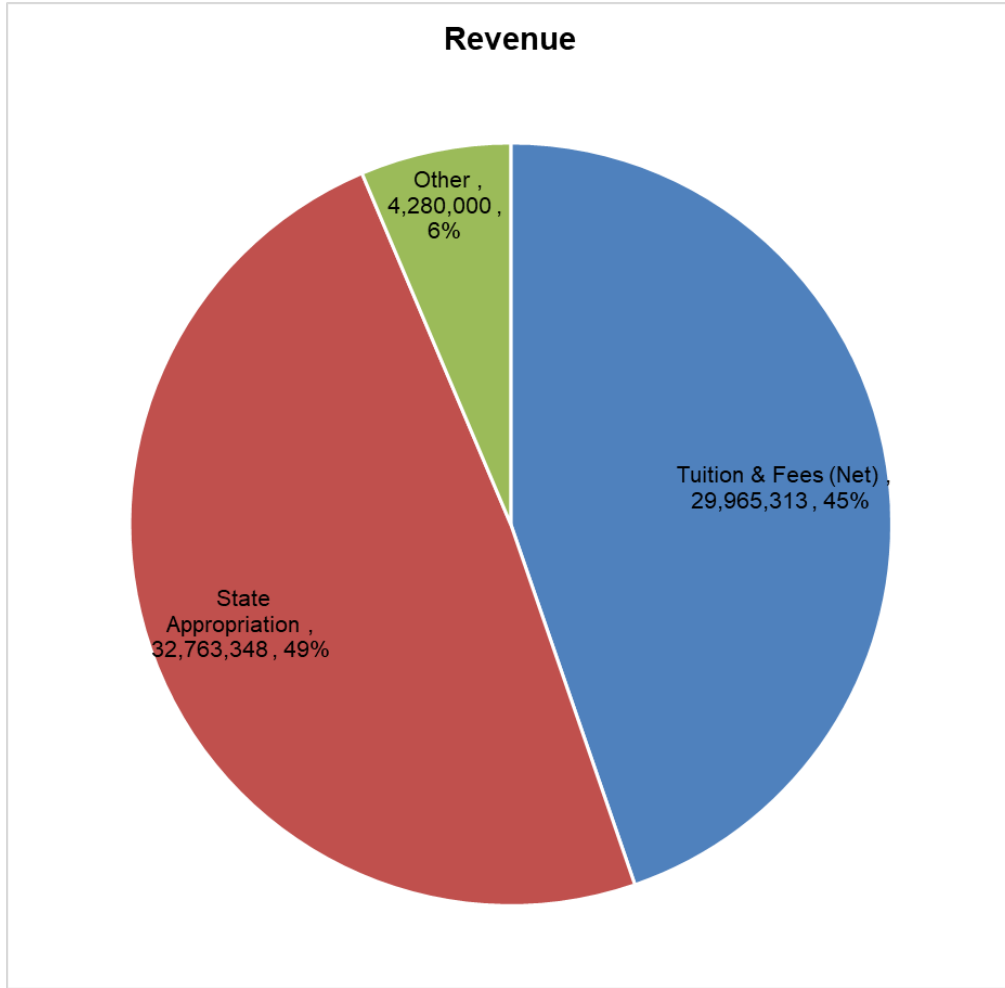


Figure 3: Total revenue by category.

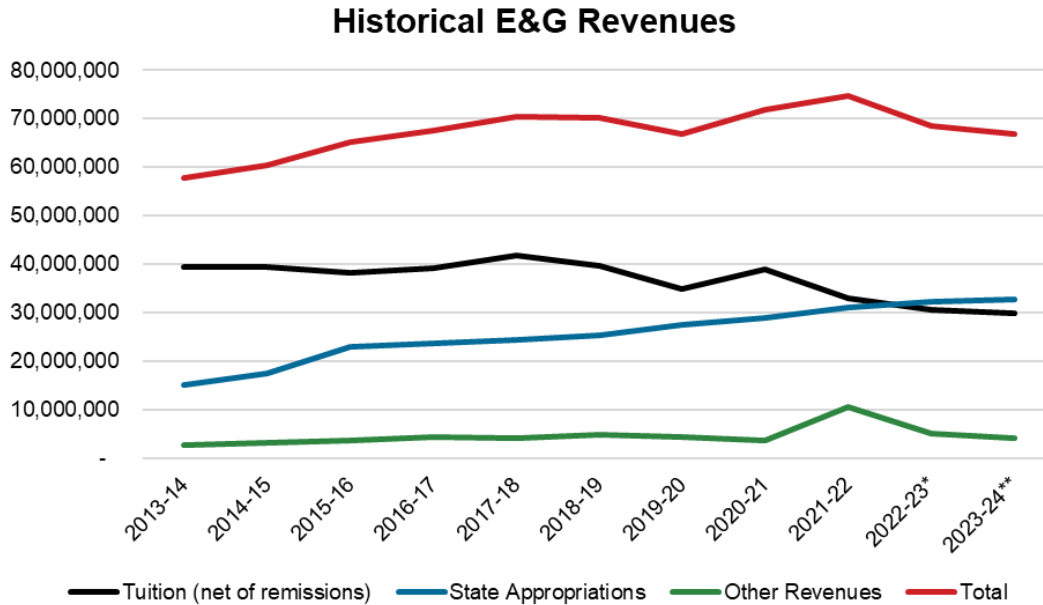


Figure 4: E&G Revenue trends over the last 10 years.

*FY23 based on April 30, 2023 projections.

**FY24 based on proposed preliminary budgeted numbers.

Expense Assumptions:

Total Expenses for the FY24 Preliminary Budget are budgeted at \$65.894M.

Personnel

- Personnel budget totals \$56.321M, \$3.712M less than the FY23 Adjusted Budget. This includes \$1M of centralized salary savings and associated \$357K of OPE from regular turnover and vacancies. As was done in FY23, we will continue this practice until fiscal sustainability is reached.
- Faculty Salaries are budgeted at \$16.513M, which is reflective of:
 - Rostered faculty salaries have been updated as outlined in the WOUFT Collective Bargaining Agreement, which includes annual step increases. Promotions (resulting in 4 step increases) were also incorporated into the budget for 13 faculty.
 - Reducing T/TT FTE lines by net 6.74 FTE (reduced 9.74, added 3)
 - Removing 1 vacant line in COE (Exercise Science) and 5 in LAS (2 Creative Arts, Mathematics, Humanities, Social Science), and 0.5 in Provost
 - Reorganized 1 T/TT line in COE (Education) to an unclassified (Assistant Dean) position
 - Removing 1 T/TT line in LAS (Computer Science) in exchange for an added classified lab preparator



- Reducing 1.24 FTE gradual retirement T/TT
 - Adding 1 line in LAS (Behavioral Sciences)
 - Adding 2 T/TT lines for Occupational Therapy program
 - A decrease in NTT pool allocations of 21.48 FTE (budgeted at 49,500 each).
- Budgeted amount for unclassified staff totals \$11.123M and incorporates:
 - The 4.5% COLA effective January 1, 2023 (not reflected in FY23 Adjusted Budget). No raise costs incorporated for FY24. A 1% COLA for unclassified would cost approximately \$146K with OPE.
 - Reducing unclassified FTE by net 2.25 (reduced 9, added 6.75)
 - Removing the following vacant positions: Student Success and Advising Advisor, Clinical Placement Coordinator in College of Education, Fundraiser, Financial Aid Counselor, International Office, General Counsel, Institutional Research Analyst, Finance & Administration Executive Assistant, Writing Center Specialist
 - Adding 1 Associate Director for HSI initiative in Diversity Equity and Inclusion Office (offset by transfer in from quasi endowment)
 - Adding 1 Assistant Dean position in College of Education (reorganization of T/TT line)
 - Increasing Creative Arts Events Manager position from .49 FTE for 9 months to 1.0 FTE for 12 months
 - Adding 1 Director of Alumni Engagement (reorganization of classified position)
 - Added 0.75 FTE position to Academic Innovation
 - Adding 2 coordinator positions in Occupational Therapy
 - Added 0.5 FTE University Computing Solutions Project Manager
- Faculty & Unclassified Supplemental pay is budgeted at \$554K. 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 \$6.604M and incorporates:
 - Incorporates step increases according to the SEIU Collective Bargaining.
 - Reduced classified by 4 net FTE (reduced 8, added 4)
 - Removed Graphic Designer, Financial Aid Office Specialist, Admissions Slate Analysis and Office Specialist, IT Accounting Tech, Copy Center Office Specialist, Alumni Project Coordinator (reorganized to unclassified), and Day Custodian (with corresponding decrease in internal sales from Housing)
 - Adding Study Abroad/Salem Administration Assistant, Occupational Therapy Administration Program Assistant, Webmaster, Computer Science Lab Preparator
- 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 \$1.576M.
- Budgeted Other Payroll Expense (OPE) totals \$21.047M. 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.).

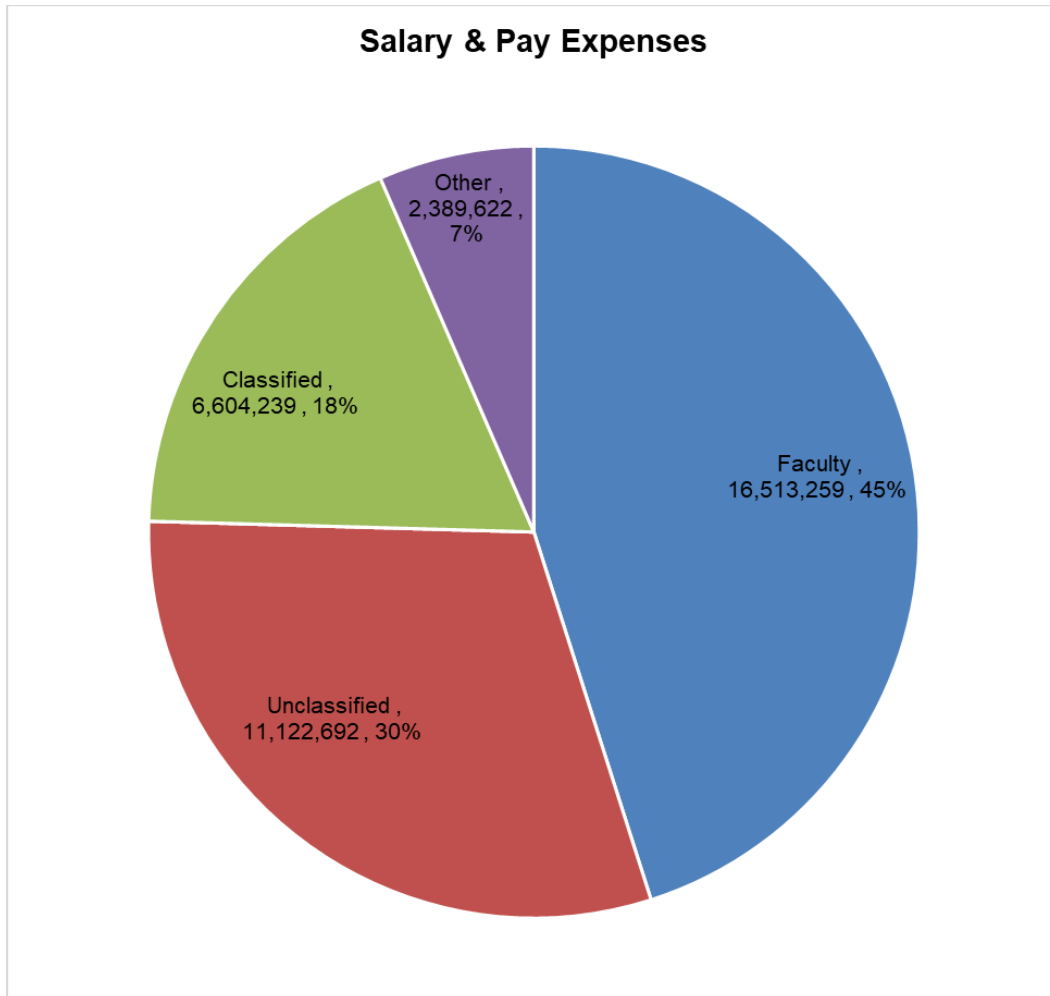


Figure 5: Total salary & pay by category.

Services & Supplies (S&S)

- Services & Supplies net budget totals \$9.573M. With Services & Supplies decreasing approximately \$275K, and internal sales increasing approximately \$105K from FY23’s budget.

- S&S divisional budgets were held at the same level as the FY23 Adjusted Budget (with some Divisions reallocating funds internally, or contributing reductions in order to reach the \$5M target)
- A correlating \$163K increase in indirect grant spending was budgeted (in line with the grant indirects policy)
- A correlating \$100K increase in course fee spending was budgeted
- Internal sales were increased \$150K for personnel reimbursement from capital funds
- Internal sales were decreased by \$45K net for day custodian reimbursement from Housing
- Assumed no change to general administrative overhead from auxiliaries (internal sales), budgeted at \$1.3M

Net Transfer Assumptions:

Total Net Transfers are budgeted at \$4.339M.

- Athletics Subsidy is increased by \$712K to \$4M as a result of increasing athletic expenses and decreasing incidental fee funding (\$301K less in FY24 than FY23).
- Other transfers of \$150K subsidy to the Child Development Center and \$175K transfer for SELP funding match are budgeted at the same levels as FY23.

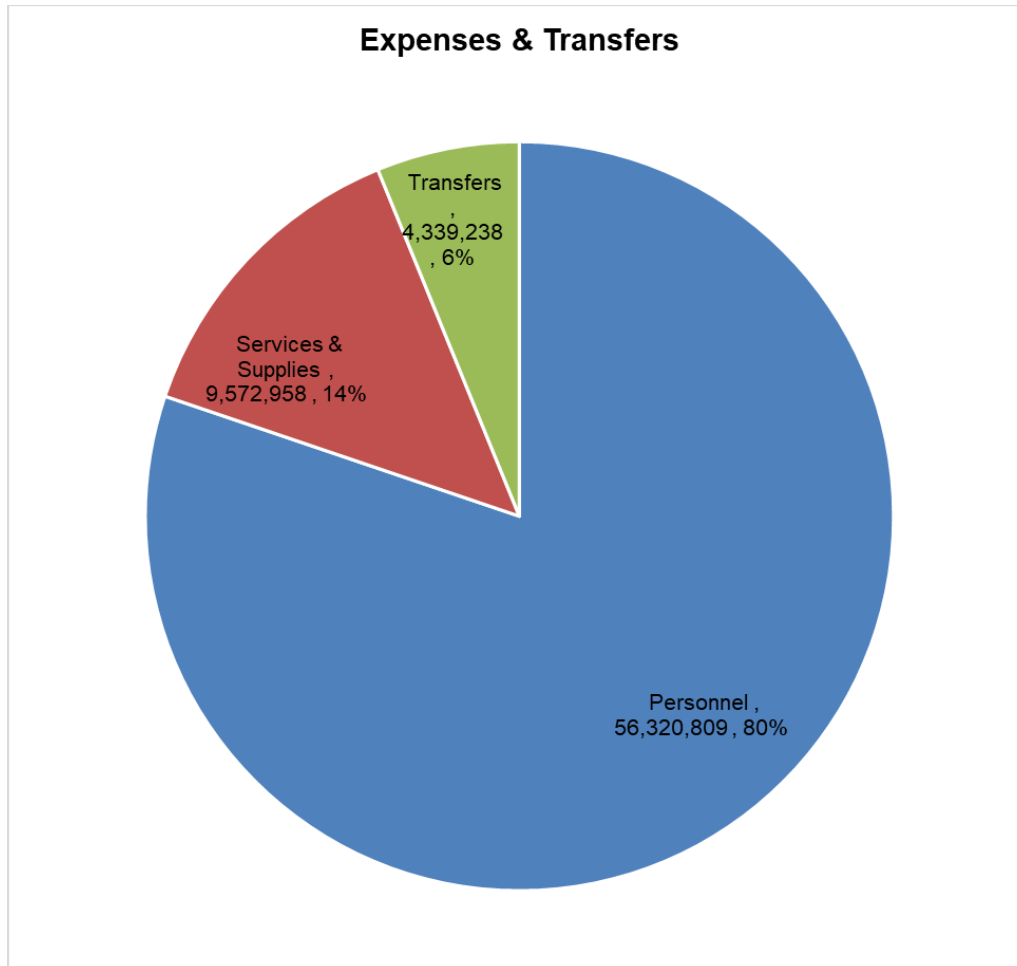


Figure 6: Total recurring expenses and transfers.

Other Activity Assumptions:

Total Other Activities (one-time revenues and expenses) are budgeted at \$366K and include:

- \$47K transfer out in support of Smith Fine Arts personnel
- \$74K for the RNL contract to optimize financial aid
- \$300K for Occupational Therapy start-up costs
- \$200K for College of Education initiatives (to be held centrally)
- \$30K for Freedom Center (offset by quasi transfer in)
- \$35K for Public Safety radios
- \$80K for equity assessment (offset by quasi transfer in)
- \$401K transferred in from the quasi endowment (\$172K in support of diversity equity and inclusive initiatives in athletics, \$30K for Freedom Center, \$119K Associate Director for HSI initiative, and \$80K equity assessment)

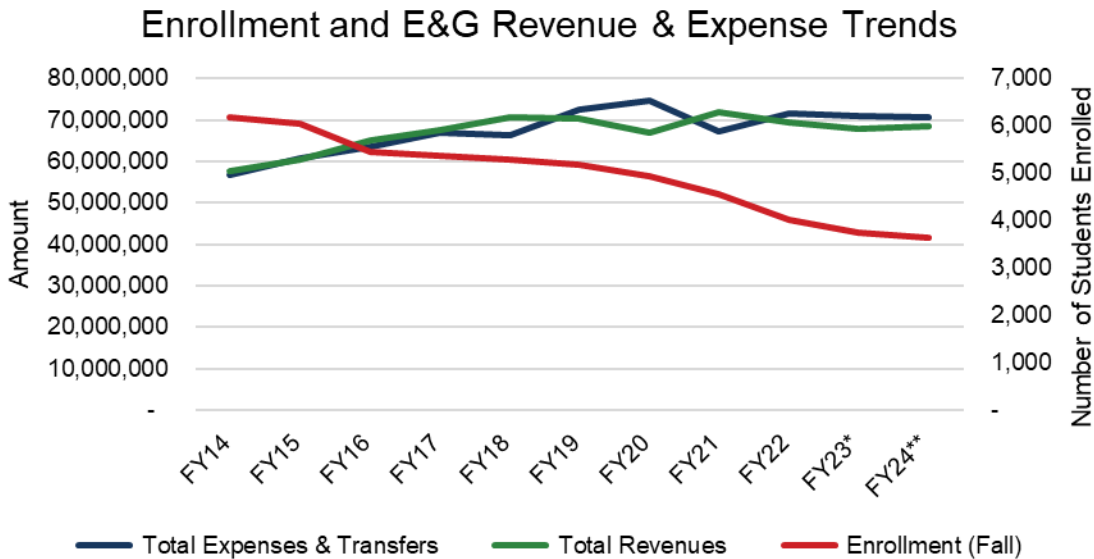


Figure 7: Enrollment (headcounts) and E&G Revenue & Expense trends over the last 10 years.

*FY23 based on April 30, 2023 projections.

**FY24 based on proposed preliminary budgeted numbers.

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 \$200K. See the FY24 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC) worksheet, as well as the FY24 Athletics (Non-IFC) Budgets worksheet, for the index-level detail.

University Housing:

University Housing comprises approximately \$6.506M, or 33%, of budgeted auxiliary expenses.

- University Housing expects to net positive \$208K between revenues and expenses for FY24, to begin to rebuild their fund balance.
- University Housing’s revenue budget totals \$6.714M and is built on an assumed 825 room-paying residents living in Housing between Ackerman, Heritage, Landers, and Arbor Park. This also reflects \$450K of revenue from Family housing, \$372K from Conferences, \$154K from internal sales, and other misc. activity.
- Total expenses and transfers are budgeted at \$6.506M (inclusive of a \$1.412M transfer out to debt service):

- Personnel budget totals \$1.372M.
- Supplies & Services budget totals \$3.878M, of which \$1.252M is the interest portion of the bond debt payment.

Campus Dining:

Campus Dining comprises approximately \$3.812M, or 19%, of budgeted auxiliary expenses.

- Campus Dining's budget totals \$60K to the positive for the year, with hopes to begin to rebuild fund balance.
- Campus Dining's budgeted revenues total \$3.872M, based on an assumed 630 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 \$151K, \$560K of external conference revenue, \$226K of internal sales. Pre-pandemic levels were ~900 meal plans.
- Personnel for Campus Dining is budgeted at \$1.916M and includes \$361K of student labor.
- Services & Supplies for Campus Dining are budgeted at \$1.688M, which includes \$888K of food costs.

Student Health & Counseling Center (SHCC):

Student Health & Counseling Center (SHCC) comprises approximately \$1.744M, or 9%, of budgeted auxiliary expenses.

- SHCC has a \$66K positive budget, with plans to begin to rebuild fund balance.
- Enrollment fees are budgeted at \$1.589M. This assumes 2,600 students will pay the in-person fee of \$162 and 761 students will pay the reduced fee of \$120 fall term with 6% attrition for winter and spring.
- Overall, SHCC revenue is budgeted at \$1.621M, including other miscellaneous revenues.
- Personnel expense budget totals \$1.101M.
- Services & Supplies budget totals \$536K.

Athletics:

Athletics (excluding Incidental Fee component) comprises approximately \$5.628M, or 28%, 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 FY23.
- Tickets and concessions revenues of \$31K are included.
- Personnel budget totals \$3.076M.

- S&S budget totals \$1.412M, including travel (though majority of athletics travel is within IFC). Also budgeted is an additional \$1.14M of student aid.
- Athletics budget also incorporates the \$4M transfer in from E&G.

Parking:

Parking comprises approximately \$424K, or 2%, of budgeted auxiliary expenses.

- Parking's budget totals a deficit of \$4K for the year, with plans to cover from fund balance.
- Sales & Services revenues are budgeted at \$420K, which reflects an assumed increase in parking pass sales from FY23.
- Parking's personnel totals \$240K, 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 \$1.412M, or 7%, of budgeted auxiliary expenses. Bookstore continues to run at a deficit (budgeted \$369K for FY24) and is working to become a sustainable operation. Child Development Center's budget includes the \$150K subsidy from E&G.

Incidental Fee (IFC) Component:

Incidental Fee depleted all reserves in FY23 and have budgeted in hopes to restore the reserve to the 10% recommended.

- Enrollment fees are budgeted at \$3.650M, which assumes an approximate 3% headcount decline from Fall 2023. This is comprised of \$152K of summer revenue (1,013 students paying fee of \$150) and \$3.498M of academic year revenue (2,600 students paying fee of \$415 and 761 students paying fee of \$210 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 \$415; students who take courses off-campus (Salem, online) will pay a reduced fee of \$210.
- Incidental Fee expenses reflect the total allocation of \$3.405M 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 FY23 Budget. See the FY24 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC) worksheet for the index-level detail.

FY24 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 \$3.535M.

COMMITTEE RECOMMENDATION:

The Finance and Administration Committee is recommended that the Western Oregon University Board of Trustees to approve the FY24 Preliminary Budget as presented in the docket.

**Western Oregon University
FY24 Proposed Preliminary Budget
Component Funds Budget Summary**

	Education & General (E&G)	Auxiliary (excluding IFC)	Incidental Fee (IFC)	Designated Operations & Service Depts	Total	Total FY23 Adjusted Budget
Revenues						
Enrollment Fees	29,965,313	1,976,174	3,649,854	48,134	35,639,475	35,779,554
Government Resources & Allocations	32,763,348	1,300,000	-	-	34,063,348	33,265,913
Gift Grants and Contracts	1,680,000	29,626	3,000	-	1,712,626	1,293,275
Investment	2,000,000	7,000	-	4,175	2,011,175	2,013,196
Sales & Services	500,000	11,915,200	215,571	126,630	12,757,401	11,590,640
Other Revenues	100,000	414,799	205,575	2,074,156	2,794,530	2,752,813
Total Revenues	67,008,661	15,642,799	4,074,000	2,253,095	88,978,555	86,695,391
Expenses						
Personnel	56,320,809	8,545,571	1,914,074	979,856	67,760,311	71,643,430
Services & Supplies	9,572,958	9,623,451	1,816,486	1,261,556	22,274,452	21,693,057
Total Expenses	65,893,767	18,169,023	3,730,561	2,241,412	90,034,763	93,336,487
Net Transfers	4,339,238	(2,326,186)	98,946	750	2,112,748	2,166,579
Total Expenses & Transfers	70,233,005	15,842,837	3,829,507	2,242,162	92,147,511	95,503,066
Net Recurring Budget	(3,224,344)	(200,038)	244,493	10,933	(3,168,955)	(8,807,675)
One Time Activities	365,779	-	-	-	365,779	151,770
Net Budget	(3,590,123)	(200,038)	244,493	10,933	(3,534,734)	(8,959,445)

Western Oregon University
 FY24 Proposed Preliminary Budget
 Education & General Fund Detail

	FY24 Proposed Prelim Budget	FY23 Adjusted Budget	Increase/ (Decrease)	FY23 Projection	Increase/ (Decrease)
Revenues					
Tuition & Fees					
Undergraduate Tuition					
Resident	18,679,000	18,679,290	(290)		
WUE	6,100,800	6,101,106	(306)		
Non-Resident	874,060	900,856	(26,796)		
Total Undergraduate Tuition	<u>25,653,860</u>	<u>25,681,252</u>	<u>(27,392)</u>		
Graduate Tuition	3,527,740	3,636,760	(109,020)		
Summer					
Undergraduate	1,400,000	1,400,000	-		
Graduate	600,000	600,000	-		
Total Summer	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>		
Other Tuition	<u>360,000</u>	<u>360,000</u>	<u>-</u>		
Total Tuition	31,541,600	31,678,012	(136,412)	31,416,917	124,683
Fees					
Matriculation	500,000	500,000	-		
Course	400,000	300,000	100,000		
Online Course	2,873,713	2,994,924	(121,211)		
Other	150,000	150,000	-		
Total Fees	<u>3,923,713</u>	<u>3,944,924</u>	<u>(21,211)</u>	4,488,758	(565,045)
Fee Remissions	<u>(5,500,000)</u>	<u>(5,500,000)</u>	<u>-</u>	<u>(5,100,000)</u>	<u>(400,000)</u>
Total Tuition & Fees (net of remissions)	29,965,313	30,122,936	(157,623)	30,805,675	(840,362)
Government Resources & Allocations					
Student Success & Completion (SSCM)	31,952,574	31,179,017	773,557	31,582,867	369,707
Benefits Navigator	118,450	115,000	3,450	118,450	-
Engineering Technology (ETSF)	313,076	292,648	20,428	313,076	-
Small-Energy Loan Program (SELP)	379,248	379,248	-	379,248	-
Total Government Resources & Allocations	<u>32,763,348</u>	<u>31,965,913</u>	<u>797,435</u>	<u>32,393,641</u>	<u>369,707</u>
Other Revenues					
Gift Grants and Contracts	1,680,000	1,180,000	500,000	2,421,000	(741,000)
Interest Earnings/Investment	2,000,000	2,000,000	-	2,000,000	-
Sales & Services	500,000	500,000	-	500,000	-
Other Revenues	100,000	100,000	-	365,000	(265,000)
Total Other Revenues	<u>4,280,000</u>	<u>3,780,000</u>	<u>500,000</u>	<u>5,286,000</u>	<u>(1,006,000)</u>
Total Revenues	67,008,661	65,868,849	1,139,812	68,485,316	(1,476,655)

**Western Oregon University
FY24 Proposed Preliminary Budget
Education & General Fund Detail**

	FY24 Proposed Prelim Budget	FY23 Adjusted Budget	Increase/ (Decrease)	FY23 Projection	Increase/ (Decrease)
Expenses					
Personnel					
Faculty Salaries	16,513,259	17,964,764	(1,451,505)		
Unclassified Salaries	11,122,692	10,801,059	321,633		
Faculty & Unclassified Supplemental Pay	553,748	582,647	(28,899)		
Classified Salaries	6,604,239	6,721,164	(116,925)		
Classified Pay	260,061	260,061	-		
Student	1,575,813	1,821,623	(245,810)		
OPE	21,047,498	21,881,405	(833,907)		
Centralized Salary & OPE Savings	(1,356,500)	-	(1,356,500)		
Total Personnel	56,320,809	60,032,723	(3,711,913)	55,474,241	846,568
Services & Supplies					
Services & Supplies	13,179,698	13,454,706	(275,008)		
Internal Sales	(3,606,740)	(3,501,579)	(105,161)		
Total Services & Supplies	9,572,958	9,953,127	(380,169)	10,483,000	(910,042)
Total Expenses	65,893,767	69,985,850	(4,092,082)	65,957,241	(63,474)
Transfers					
Athletics Subsidy	4,000,000	3,287,753	712,247	4,000,000	-
Child Development Center Subsidy	150,000	150,000	-	150,000	-
SELP Funding Match	175,000	175,000	-	217,360	(42,360)
Other Transfers	14,238	14,238	-	522,640	(508,402)
Total Transfers	4,339,238	3,626,991	712,247	4,890,000	(550,762)
Total Recurring Expenses & Transfers	70,233,005	73,612,841	(3,379,835)	70,847,241	(614,236)
Net Recurring	(3,224,344)	(7,743,992)	4,519,647	(2,361,925)	(862,419)
Other Activities					
HEERF Reimbursement	-	(299,487)	299,487	(299,487)	299,487
Other Misc. Activities	365,779	451,257	(85,478)	-	365,779
Total Other Activities	365,779	151,770	214,009	(299,487)	665,266
Net	(3,590,123)	(7,895,762)	4,305,638	(2,062,438)	(1,527,685)
Beginning Fund Balance	13,118,480	15,089,728		15,089,728	
Projected Ending Fund Balance	9,528,357	7,193,966		13,118,480	
Fund Balance as a Percentage of Revenues	14.22%	10.92%		19.16%	

Western Oregon University
FY24 Proposed Preliminary Budget & NWCCU Plan
Education & General Fund

	NWCCU Plan	-3% & Co-Chairs (\$947.7M)	-3% & GRB (\$933M)	
FY23				
Recurring Deficit	(8,000,000)			
Expense containment (one-time)	<u>3,000,000</u>			
Use of Fund Balance	(5,000,000)	(2,062,874)	(2,062,874)	Based on April 30 Mgmt Report
FY24				
Beg Fund Balance	10,000,000	13,118,480	13,118,480	Based on April 30 Mgmt Report
Tuition & Fee Revenue (net)		29,965,313	29,965,313	
State Appropriation		32,763,348	32,274,467	
Other Revenues		<u>4,280,000</u>	<u>4,280,000</u>	
Total Revenues		67,008,661	66,519,780	
Total Expenses & Transfers		<u>70,233,005</u>	<u>70,233,005</u>	
Recurring Deficit	(4,500,000)	(3,224,344)	(3,713,225)	
Expense containment (one-time)	<u>1,000,000</u>	<u>(365,779)</u>	<u>(365,779)</u>	
Use of Fund Balance	(3,500,000)	(3,590,123)	(4,079,004)	
FY25				
Beg Fund Balance	6,500,000	9,528,357	9,039,476	
Recurring Deficit	(3,500,000)			
Expense containment (one-time)	<u>1,000,000</u>			
Use of Fund Balance	(2,500,000)			
FY26				
Beg Fund Balance	4,000,000			
Recurring Deficit	(1,500,000)			
Expense containment (one-time)	<u>1,000,000</u>			
Use of Fund Balance	(500,000)			
FY27				
Beg Fund Balance	3,500,000			
Recurring Deficit	-			
Expense containment (one-time)	<u>-</u>			
Use of Fund Balance	-			
FY28				
Beg Fund Balance	3,500,000			

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INDEX	DEPT NAME	TOTAL REV	Tenure-Track	NTT	Uncl	Other	Academic	Classified	Classified	Student	Uncl	Uncl	Uncl	Classified	Classified	Classified	Student	Total Personnel	Services	Intrnl Sales	Transfer In	Transfer Out	TOTAL EXP	
			Faculty Salary (+) Acct 10102	Faculty Salary (+) Acct 10102	Salary (+) 10103	Unclassified & Faculty Pay (+) 10200	Pay Summer (+) Acct 10203	Salary (+) Acct 10301	Pay (+) Acct 10400	Pay (+) Acct 10501	Health/Life OPE (+) Acct 10964	Retirement OPE (+) Acct 10967	Other OPE (+) Acct 10968	Health/Life OPE (+) Acct 10974	Retirement OPE (+) Acct 10977	Other OPE (+) Acct 10978	Pay (+) Acct 10988		and Supplies (+) Acct 20000	Reimburse (Redctn/Exp) (-) Acct 79000	(-) Acct 91000	(+) Acct 92000		
PRESIDENT'S OFFICE/UNIVERSITY-WIDE																								
PRE907	President's Office	-	-	-	499,424	54,360	-	-	-	-	-	51,012	152,290	45,133	-	-	-	-	802,219	15,000	-	-	-	817,219
HR0915	Human Resources Operation	-	-	-	615,732	-	-	36,500	-	-	-	153,036	169,327	50,181	17,004	10,038	2,975	-	1,054,793	178,104	-	-	-	1,232,897
HR0917	Staff Professional Dev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,700	-	-	-	18,700
HR0918	Support ADA/WC Equip	-	-	-	-	-	-	-	-	-	-	51,012	41,667	14,598	-	-	-	-	286,381	13,500	-	-	-	299,881
PRE909	Faculty Senate	-	-	-	179,104	-	-	-	-	1,743	-	-	-	-	-	-	-	-	1,804	2,370	-	-	-	4,374
PRE912	Commencement & Convocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,683	-	-	-	23,683
PRE920	Pastega Endowed Awards	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,850	-	(1,425)	-	1,425
PRE925	Faculty Athletic Representation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,150	-	-	-	3,150
PRE927	WOU Board Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82,500	-	-	-	82,500
PRE928	University Tree Advisory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,240	-	-	-	3,240
PRE929	President's Campus Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,000	-	-	-	47,000
PRE930	Strategic Initiatives	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	240,000	-	-	-	240,000
PRE931	Visibility Initiatives	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,200	-	-	-	7,200
PRE932	Diversity Initiatives	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,000	-	-	-	9,000
PRE933	OCOP Dues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,000	-	-	-	48,000
PSI901	Public Affairs&Strategic Initiatives	-	-	-	115,000	-	-	-	-	-	-	17,004	31,625	9,373	-	-	-	-	173,002	-	-	-	-	173,002
TOTAL PRESIDENT'S OFFICE/UNIVERSITY-WIDE		-	-	-	1,409,260	54,360	-	36,500	-	1,743	-	272,064	394,909	119,285	17,004	10,038	2,975	61	2,318,199	694,497	-	(1,425)	-	3,011,271
GENERAL COUNSEL																								
LEG901	WOU Legal Counsel	-	-	-	259,400	-	-	-	-	-	-	34,008	71,335	21,142	-	-	-	-	385,885	17,000	-	-	-	402,885
LEG902	Outside Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97,500	-	-	-	97,500
LEG903	Risk Management Assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	742,860	-	-	-	742,860
TOTAL GENERAL COUNSEL		-	-	-	259,400	-	-	-	-	-	-	34,008	71,335	21,142	-	-	-	-	385,885	857,360	-	-	-	1,243,245
DIVERSITY EQUITY & INCLUSION																								
DEI901	Office of Diversity Equity & Inlus	-	-	-	252,136	-	-	-	-	-	-	51,012	69,337	20,550	-	-	-	-	393,035	22,480	-	-	-	415,515
DEI902	Title IX	-	-	-	75,000	-	-	-	-	-	-	17,004	20,625	6,113	-	-	-	-	118,742	5,000	-	-	-	123,742
TOTAL DIVERSITY EQUITY & INCLUSION		-	-	-	327,136	-	-	-	-	-	-	68,016	89,962	26,663	-	-	-	-	511,777	27,480	-	-	-	539,257
ACADEMIC AFFAIRS																								
PRO902	Provost	-	-	-	504,629	-	-	37,326	-	-	-	68,016	138,773	41,128	17,004	10,265	3,042	-	820,183	23,900	-	-	-	844,083
AAD901	Student Success & Advising	-	-	-	434,937	-	-	59,472	800	27,000	-	136,032	119,609	35,448	17,004	16,575	4,912	945	852,734	18,080	-	-	-	870,814
AAD904	Teacher Prep - GF	-	-	-	50,400	-	-	-	-	-	-	17,854	13,860	4,108	-	-	-	-	86,222	5,000	-	18,327	-	109,549
AAD905	Student Enrichment	-	-	-	172,892	-	-	14,062	-	2,693	60,381	47,544	14,090	4,421	3,867	1,146	94	321,190	14,620	-	-	-	-	335,810
ADM923	Office of Inter Stdn Acd Support	-	-	-	-	-	-	-	-	8,576	-	-	-	-	-	-	300	321,190	14,620	-	-	-	-	335,810
DEF701	Academic Effectiveness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,876	1,230	-	-	-	10,106
ISS901	International Students and Scholars	-	-	-	60,000	-	-	38,660	-	-	-	10,958	17,004	16,500	4,890	17,174	10,632	3,151	179,353	15,000	-	-	-	194,353
LCT901	Learning Center	-	-	-	-	-	-	-	-	35,000	-	-	-	-	-	-	-	1,225	36,225	1,220	-	-	-	37,445
NWA901	Northwest Accreditation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,524	-	-	-	31,524
OTD901	Occupational Therapy	-	-	-	172,892	-	-	39,348	-	-	-	85,020	137,524	40,757	17,004	10,821	3,207	-	833,773	237,295	-	-	-	1,071,068
PRO804	Honors Program - Acad Support	-	-	-	54,551	-	-	-	-	8,000	-	8,502	15,002	4,446	-	-	-	280	90,781	20,140	-	-	-	110,921
PRO808	Honors Program Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRO809	General Education	-	-	-	69,024	-	7,916	-	-	-	-	11,223	21,159	6,270	-	-	-	-	115,592	22,840	-	-	-	138,432
PRO811	Interdisciplinary Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,700
PRO812	Salem General	-	-	-	106,920	-	-	43,480	-	14,850	-	-	29,403	8,714	18,704	11,957	3,543	520	238,091	40,000	-	-	4,804	278,091
PRO813	Willamette Promise	-	-	-	-	90,000	-	-	-	-	-	-	24,750	7,335	-	-	-	-	122,085	84,200	-	-	-	206,285
PRO816	AA Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	140,747	-	-	-	140,747
PRO818	Endowed Jensen Lectureship	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,804
PRO824	AA Course Release	-	-	-	148,500	-	-	-	-	-	-	-	40,838	12,103	-	-	-	-	201,441	-	-	-	-	201,441
PRO833	Institutional Research Office	-	-	-	71,875	8,636	-	-	-	10,020	17,004	22,141	6,562	-	-	-	-	351	136,589	10,000	-	-	-	146,589
PRO836	Partnerships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRO837	New Faculty Start-Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRO921	Faculty Development	-	-	-	79,200	-	-	-	-	-	-	-	21,780	6,455	-	-	-	-	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)	-	2,652
PRO977	Undergraduate Research	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,200	-	-	-	7,200
REG901	Registrar	68,000	-	-	246,660	-	-	236,829	2,800	5,000	68,016	67,831	20,102	102,024	65,899	19,530	175	834,866	23,160	-	-	-	-	858,026
REG905	Diplomas/Certificates	2,000	-	-	-	-	-	-	600	-	-	-	-	-	-	165	49	-	814	8,000	-	-	-	8,814
WR901	Writing Center	-	50,312	-	50,904	6,000	-	-	-	36,400	25,506	29,485	8,738	-	-	-	-	1,274	208,619	3,500	-	-	-	212,119
TOTAL ACADEMIC AFFAIRS		70,000	346,779	334,620	1,919,497	112,552	-	469,177	4,200	158,497	514,558	746,199	221,146	193,335	130,181	38,580	5,548	5,194,869	1,390,818	-	(2,652)	23,131	-	6,606,166

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INDEX	DEPT NAME	TOTAL REV	Tenure-Track	NTT	Unclss	Other	Academic	Classified	Classified	Student	Uncl	Uncl	Uncl	Classified	Classified	Classified	Student	Total Personnel	Services	Intrnl Sales	Transfer In	Transfer Out	TOTAL EXP	
			Faculty Salary (+) Acct 10102	Faculty Salary (+) Acct 10102	Salary (+) 10103	Unclassified & Faculty Pay (+) 10200	Pay Summer (+) Acct 10203	Salary (+) Acct 10301	Pay (+) Acct 10400	Pay (+) Acct 10501	Health/Life OPE (+) Acct 10964	Retirement OPE (+) Acct 10967	Other OPE (+) Acct 10968	Health/Life OPE (+) Acct 10974	Retirement OPE (+) Acct 10977	Other OPE (+) Acct 10978	Other OPE (+) Acct 10988		and Supplies (+) Acct 20000	Reimburse (Redctn/Exp) (-) Acct 79000	(-) Acct 91000	(+) Acct 92000		
COLLEGE OF LIBERAL ARTS & SCIENCES																								
DLA904	Dean Liberal Arts/Sciences	-	-	-	214,884	-	-	42,888	-	-	34,008	59,093	17,513	17,004	11,794	3,495	-	400,679	4,190	-	-	-	-	404,869
BUS902	Business	-	567,073	403,425	56,952	26,616	-	65,304	-	1,046	221,052	289,869	85,907	17,004	17,959	5,322	37	1,757,566	7,215	-	-	-	-	1,764,781
CAD916	Creative Arts	-	1,217,301	433,620	139,236	4,500	-	31,077	-	35,059	421,104	493,533	146,264	17,004	8,546	2,533	1,227	2,951,004	38,690	-	-	-	-	2,989,694
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	-	442,066	233,145	-	4,500	-	44,892	-	-	170,040	179,290	55,396	17,004	12,345	3,659	-	1,162,337	8,595	-	-	-	-	1,170,932
CSD902	Computer Science Instruction	-	559,560	129,690	-	4,500	-	113,400	-	12,403	136,032	190,781	56,542	34,008	31,185	9,242	434	1,277,777	24,045	-	-	-	-	1,301,822
DLA905	Supplemental Instr Staff-LAS	-	-	-	-	73,600	550,348	-	-	-	-	-	171,586	-	-	-	-	846,386	-	-	-	-	-	846,386
DLA906	Military Science Labs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	430	-	-	-	-	430
DLA914	LAS Dean's Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,208	-	-	-	43,208
DLA915	Chair Research/Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,400	-	-	-	10,400
DLA941	Organizational Leadership	-	-	59,400	-	9,000	-	16,781	-	-	17,004	18,810	5,575	6,802	4,615	1,368	-	139,355	12,660	-	-	-	-	152,015
DLA943	Individualized Course (ICF) Payout	-	-	-	-	100,000	-	-	-	-	-	27,500	8,150	-	-	-	-	135,650	-	-	-	-	-	135,650
HUM902	Humanities	-	1,217,903	417,285	-	4,500	-	54,084	-	2,128	408,096	450,915	133,635	17,004	14,873	4,408	74	2,724,905	12,810	-	-	-	-	2,737,715
HUM909	Modern Language Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MTH042	Mathematics	-	438,672	271,755	-	-	-	-	-	13,498	170,040	195,369	57,901	-	-	-	-	1,147,707	7,630	-	-	-	-	1,155,337
MTH043	Math Center	-	-	-	-	-	-	-	-	25,537	-	-	-	-	-	-	-	26,431	270	-	-	-	-	26,701
MTH044	Math Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSM902	Math Dept/Nat Science Div	-	1,274,621	342,045	-	4,500	-	291,972	-	13,036	374,088	445,823	132,124	85,020	80,293	23,796	456	3,067,774	45,845	-	-	-	-	3,113,619
NSM965	Biology Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSM966	Chemistry Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSM967	ES-GS-PH Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSM968	GIS Equipment Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PSY901	Psychology Division	-	1,051,930	105,435	-	4,500	-	54,084	-	-	272,064	319,515	94,692	17,004	14,873	4,408	-	1,938,505	24,285	-	-	-	-	1,962,790
SOC902	Social Science	-	996,703	103,455	-	4,500	-	54,084	-	1,511	243,837	303,784	90,030	17,004	14,873	4,408	53	1,834,242	7,985	-	-	-	-	1,842,227
TOTAL LIBERAL ARTS & SCIENCES																								
		-	7,765,829	2,499,255	411,072	240,716	550,348	768,566	-	104,218	2,467,365	3,145,868	934,581	244,858	211,356	62,639	3,647	19,410,317	248,258	-	-	-	-	19,658,575
COLLEGE OF EDUCATION																								
DOE905	Dean of Education Admin	-	-	-	346,380	-	-	58,060	1,161	-	68,016	95,254	28,231	18,194	16,285	4,827	-	636,408	21,974	-	-	-	-	658,382
CPL901	Clinical Practice and Licensure	-	-	-	47,345	-	-	54,084	-	-	17,004	13,020	3,859	17,004	14,873	4,408	-	171,597	36,600	-	-	-	-	208,197
CPL903	Clinical Prac & Lice Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOE901	Education and Leadership	-	1,558,287	487,080	155,874	4,500	-	54,084	-	3,000	544,128	606,578	179,766	17,004	14,873	4,408	105	3,629,687	15,380	-	-	-	-	3,645,067
DOE926	DOE Suppl Instructional Staff	-	-	165,825	-	27,600	375,593	-	-	-	-	156,480	46,375	-	-	-	-	771,873	-	-	-	-	-	771,873
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 Rr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP9901	Deaf Studies & Professional Studies	-	492,843	431,640	-	4,500	-	54,084	3,455	1,500	238,056	255,470	75,711	17,004	15,823	4,690	53	1,594,829	16,445	-	-	-	-	1,611,274
DP9903	Deaf Studies Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HEX901	Health & Exercise Science Div	-	708,752	221,265	-	4,500	-	47,052	-	1,500	238,056	256,991	76,162	17,004	12,939	3,835	53	1,588,109	28,920	-	-	-	-	1,617,029
HEX904	Health & Exercise Sci Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EDUCATION																								
		-	2,759,882	1,305,810	549,599	41,100	375,593	267,364	4,616	6,000	1,105,260	1,383,793	410,104	86,210	74,793	22,168	211	8,392,503	180,829	-	(4,816)	-	-	8,568,516
LIBRARY																								
LIB901	Library Operations	-	452,599	122,544	187,224	5,800	-	227,184	2,000	189,465	170,040	211,248	62,607	68,016	63,026	18,679	6,631	1,787,063	145,285	-	-	-	-	1,932,348
LIB904	Lost Books	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	3,000
LIB927	Library Exhibits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,250	-	-	-	-	2,250
LIB945	Library Books - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,131	-	-	-	-	20,131
LIB947	Library Books - Continuation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,900	-	-	-	-	23,900
LIB948	Library Books - Serials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,000	-	-	-	-	11,000
LIB950	Library Subscriptions/ Databases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	113,698	-	-	-	-	113,698
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,200	-	-	-	-	37,200
LIB959	Library Subscriptions/ eJournal																							

Western Oregon University
 FY24 Education & General Fund Budget
 By Index

INDEX	DEPT NAME	TOTAL REV	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	Uncl Health/Life OPE (+) Acct 10964	Uncl Retirement OPE (+) Acct 10967	Uncl Other OPE (+) Acct 10968	Classified Health/Life OPE (+) Acct 10974	Classified Retirement OPE (+) Acct 10977	Classified Other OPE (+) Acct 10978	Student OPE (+) Acct 10988	Total Personnel	Services and Supplies (+) Acct 20000	Intrnl Sales Reimburse (Redctn/Exp) (-) Acct 79000	Transfer In (-) Acct 91000	Transfer Out (+) Acct 92000	TOTAL EXP
GEN984	Smith Fine Arts	-																-				47,136	47,136
FAI908	RNL Contract	-																-	74,385				74,385
OTD901	Occupational Therapy Start-Up	-																-	300,000				300,000
GEN803	COE Initiatives	-																-	200,000				200,000
DOS816	Freedom Center	-																-	30,000				30,000
GEN984	Quasi Transfer In	-																-			(400,742)		(400,742)
PSS917	Public Safety Radios	-																-	35,000				35,000
DEI801	Equity Audit	-																-	80,000				80,000
TOTAL ONE-TIME FUNDS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	719,385	-	(400,742)	47,136	365,779
EDUCATION & GENERAL FUND TOTAL		67,008,661	11,325,089	4,262,229	10,622,692	553,748	925,941	6,104,239	260,061	1,575,813	6,024,158	7,589,214	2,256,718	2,080,745	1,750,184	518,702	471,277	56,320,809	13,899,083	(3,606,740)	(409,635)	4,395,267	70,598,784

Western Oregon University
 FY24 Designated Operations, Service Departments,
 & Auxiliary Enterprises Budgets (excluding Athletics & IFC)

INDEX	FUND TYPE	DEPT NAME	Total Revenue	Unclass Salary	Other Unclassified Pay	Classified Salary	Classified Pay	Student Pay	Uncl Health/Life OPE	Uncl Retirement OPE	Uncl Other OPE	Classified Health/Life OPE	Classified Retirement OPE	Classified Other OPE	Student OPE	Total Personnel	Services and Supplies	General Admin Overhead	Bond Debt	Student Aid	Merchandise for Resale	Indirect Costs	Depreciation	Transfer In	Transfer Out	TOTAL EXP	NET (ignoring depr.)
			Acct 10103	Acct 10200	Acct 10301	Acct 10400	Acct 10501	Acct 10964	Acct 10967	Acct 10968	Acct 10974	Acct 10977	Acct 10978	Acct 10988	Acct 20000	Acct 28204	Acct 28811	Acct 50000	Acct 60000	Acct 70003	Acct 80500	Acct 91000	Acct 92000				
DESIGNATED OPS AND SERVICE DEPTS FUNDS																											
COP901	SERVICE	Council of Presidents	504,000	314,381	-	-	-	-	51,012	86,455	25,622	-	-	-	-	477,470	65,000	-	-	-	-	-	-	-	-	542,470	(38,470)
CTL903	SERVICE	CTL -Tapes and Sales Services	40	-	-	-	-	-	-	-	-	-	-	-	-	-	40	-	-	-	-	-	-	-	-	40	-
DOS957	DESOP	National Student Exchange Program	3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500	-	-	-	-	-	-	-	-	3,500	-
DOS911	DESOP	Career Development Revenue	9,999	-	-	-	-	-	-	-	-	-	-	-	-	-	9,999	-	-	-	-	-	-	-	-	9,999	-
PSS918	DESOP	Crime Prevention	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,727	-	-	-	-	-	-	-	-	3,000	-
PPO928	SERVICE	Compactor Services	34,690	-	-	-	-	-	-	-	-	-	-	-	-	-	34,690	-	-	-	-	-	-	-	-	34,690	-
PRE919	DESOP	Sundry Gifts	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	909	-	-	-	-	-	-	-	-	1,000	-
RCD904	DESOP	Resource Center on Deafness	5,000	-	3,000	-	-	-	825	245	-	-	-	-	-	4,070	535	-	-	-	-	91	461	-	-	5,066	(66)
REG910	DESOP	Veteran's Service	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	-	-	-	-	3,000	-
SAB902	DESOP	Non-Credit International Program	80	-	-	-	-	-	-	-	-	-	-	-	-	-	72	-	-	-	-	8	-	-	-	80	-
CAD910	DESOP	WOU Band Festival	10,105	-	3,000	-	-	500	-	825	245	-	-	-	18	4,588	3,976	-	-	-	-	857	-	750	10,171	(66)	
CAD912	DESOP	Music Scholarships	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	-	-	-	200	-	-
CAD928	DESOP	Quarried Sculpture Stone	30	-	-	-	-	-	-	-	-	-	-	-	-	-	30	-	-	-	-	-	-	-	30	-	-
CAD929	DESOP	WOU Choral Festival	510	-	-	-	-	300	-	-	-	-	-	-	11	311	152	-	-	-	-	47	-	-	510	-	-
DEP910	DESOP	CAI Non-Credit Special Projects	300	-	-	-	-	-	-	-	-	-	-	-	-	-	300	-	-	-	-	-	-	-	300	-	-
TRD909	DESOP	TR Consulting Services	3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	3,181	-	-	-	-	319	-	-	3,500	-	-
TRD911	DESOP	TR Publications	800	-	-	-	-	-	-	-	-	-	-	-	-	-	727	-	-	-	-	73	-	-	800	-	-
TRD914	SERVICE	TR Tech Support Center	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-	30,000	-	-
TRD886	DESOP	Traffic Safety Education	34,635	-	-	-	-	-	-	-	-	-	-	-	-	-	31,486	-	-	-	-	3,149	-	-	34,635	-	-
GFA935	DESOP	General Scholarship Fund	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	50,000	-	-
UCS904	SERVICE	Computer Maintenance	74,568	-	-	34,342	3,400	1,400	-	-	-	8,366	10,379	3,076	49	61,012	15,754	-	-	-	-	-	3,000	-	79,766	(2,198)	
UCS907	SERVICE	Telecommunications	1,484,138	-	-	267,159	14,000	-	-	-	-	51,012	77,319	22,915	-	432,405	1,000,000	-	-	-	-	-	270,000	-	1,702,405	51,733	
TOTAL DESIGNATED OPS AND SERVICE DEPTS FUNDS																											
			2,253,095	314,381	6,000	301,501	17,400	2,200	51,012	88,105	26,112	59,378	87,698	25,991	78	979,856	1,205,169	-	-	50,200	-	6,187	273,000	-	750	2,515,162	10,933
AUXILIARY ENTERPRISES FUNDS (EXCLUDING ATHLETICS & IFC)																											
DIA517	AUX	DIA Smith Series Revenue Odd Year	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,148	1,852	-	-	-	-	-	-	-	25,000	-
DIA527	AUX	DIA Smith Series Revenue Even Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PSS922	AUX	Parking	420,000	63,330	-	60,454	5,000	30,000	8,502	17,416	5,161	25,506	18,000	5,335	1,050	239,754	190,000	34,381	-	-	-	-	-	(40,000)	424,135	(4,135)	
GEN876	AUX	Recreation Center Building Fee	355,774	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	460,000	460,000	(104,226)
GFA962	AUX	Vending (Incopier)-Library	500	-	-	-	-	-	-	-	-	-	-	-	-	-	462	37	-	-	-	-	-	-	-	499	1
GFA964	AUX	Vending Income-General	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-	
AUX990	AUX	Conference Services	40,000	57,240	-	-	2,000	17,004	15,741	4,665	-	68,016	50,578	14,990	70	96,720	5,000	8,138	-	-	-	-	-	(70,000)	39,858	142	
AUX991	AUX	Bookstore	700,000	65,964	-	173,921	10,000	15,000	17,004	18,140	5,376	68,016	50,578	14,990	525	439,514	150,000	79,162	-	-	400,000	-	-	-	1,068,676	(368,676)	
OUR901	AUX	University Residences Operations	6,714,230	481,101	2,900	195,355	12,900	201,000	157,287	133,101	39,444	68,016	57,271	16,973	7,035	1,372,383	2,249,114	289,720	1,252,242	-	-	-	(180,000)	1,522,814	6,506,273	207,957	
OUR902	AUX	Residence Hall Prog & Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,888	3,112	-	-	-	-	(42,000)	-	-	-	-
OUR903	AUX	Residence Hall Association	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,037	2,963	-	-	-	-	(40,000)	-	-	-	-
OUR919	AUX	Vending Income -Dorms	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	400	-	-	-	-	-	-	5,400	(4,400)	
AUX977	AUX	Residential Dining	3,479,754	213,012	500	659,738	9,500	306,352	51,012	58,716	17,402	276,315	184,042	54,543	10,722	1,841,854	503,661	253,642	-	-	825,000	-	-	208,000	3,632,157	(152,403)	
AUX978	AUX	Retail Dining	226,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	226,000	-
AUX993	AUX	The Press	15,000	-	-	-	11,570	-	-	-	-	-	-	405	11,975	4,000	2,078	-	-	-	10,000	-	-	-	-	28,053	(13,053)
AUX994	AUX	Allegro	151,150	-	9,837	-	43,126	-	-	-	4,251	2,705	802	1,509	62,230	25,500	11,251	-	-	-	52,903	-	-	-	151,884	(734)	
AUX995	AUX	Western Deli	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AUX996	AUX	Western Grill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SHC901	AUX	Undist Student Health Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SHC904	AUX	Health Service	1,620,792	261,937	10,124	342,938	58,478	-	85,020	74,816	22,172	102,024	110,389	32,716	-	1,100,614	268,317	109,515	158,000	-	-	-	107,844	(77,990)	1,666,300	62,336	
SHC916	AUX	Health Counseling Building Fee	81,613	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77,990	77,990	3,623	
DOE993	AUX	Q-Loop Studios	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	925	74	-	-	-	-	-	-	-	999	1
CAD953	AUX	Rainbow Dance Theatre	36,626	-	25,000	-	-	-	-	6,875	2,038	-	-	-	-	33,913	500	2,754	-	-	-	-	-	-	-	37,167	(541)
PRO817	AUX	Child Development Center	243,360	105,726	2,000	26,240	4,000	47,022	42,510	29,625	8,779	-	1,100	2,465	1,646	271,113	46,878	25,440	-	-	-	-	-	(150,000)	193,431	49,929	
TOTAL AUXILIARY ENTERPRISES FUNDS (EXCLUDING ATHLETICS & IFC)																											
			14,116,799	1,248,310	40,524	1,468,483	99,878	656,070	378,339	354,430	105,037	544,128	424,085	127,824	22,962	5,470,070	3,548,430	824,519	1,410,242	-	1,287,903	-	107,844	(449,990)	2,123,804	14,322,822	(98,179)
TOTAL DESIGNATED OPS, SERVICE DEPTS, AND AUXILIARY ENTERPRISES F																											
			16,369,894	1,562,691	46,524	1,769,984	117,278	658,270	429,351	442,535	131,149	603,506	511,783	153,815	23,040	6,449,926	4,753,599	824,519	1,410,242	50,200	1,287,903	6,187	380,844	(449,990)	2,124,554	16,837,984	(87,246)

Western Oregon University
FY24 Incidental Fee Budgets

INDEX	DEPT NAME	Total	Unclass	Other	Classified	Classified	Student	Uncl	Uncl	Uncl	Classified	Classified	Classified	Student	Total	Services	General	Travel	Depreciation	Transfer In	Transfer Out	TOTAL EXP	NET (Ignoring depr.)
		Revenue	Salary	Unclassified	Salary	Pay	Pay	Health/Life	Retirement	Other	Health/Life	Retirement	Other	Pay		Personnel	and	Admin	(+)	(+)	Incidental Fee		
		Acct 10103	Acct 10200	Acct 10301	Acct 10400	Acct 10501	Acct 10964	Acct 10967	Acct 10968	Acct 10974	Acct 10977	Acct 10978	Acct 10988		Acct 20000	Acct 28204	Acct 39000	Acct 80500	Acct 91105	Acct 92000			
ADMINISTRATIVE																							
	GEN897	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,560)	11,560	-	-
	GEN948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GEN950	151,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	151,950
	GEN951	3,497,904	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,405,374	3,405,374	92,530
	TOTAL ADMINISTRATIVE	3,649,854	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,560)	3,416,934	3,405,374	244,480
ABBY'S HOUSE/FOOD PANTRY																							
	DOS975	-	-	-	-	5,940	-	-	-	-	-	-	208	6,148	-	455	-	-	-	(6,603)	-	-	-
	DOS813	-	-	-	-	15,821	-	-	-	-	-	-	554	16,375	-	1,212	-	-	-	(17,587)	-	-	(0)
	TOTAL ABBY'S HOUSE/FOOD PANTRY	-	-	-	-	21,761	-	-	-	-	-	-	762	22,523	-	1,667	-	-	-	(24,190)	-	-	(0)
ACCESS																							
	DOS923	-	-	11,680	-	-	-	3,212	952	-	-	-	-	15,844	-	1,173	-	-	-	(17,016)	-	1	(1)
	TOTAL ACCESS	-	-	11,680	-	-	-	3,212	952	-	-	-	-	15,844	-	1,173	-	-	-	(17,016)	-	1	(1)
ASSOCIATED STUDENTS OF WOU																							
	ASW903	-	-	33,485	-	70,279	-	-	-	17,004	9,208	2,729	2,460	135,165	(18,883)	8,605	1,151	1,151	(124,888)	-	1,150	1	
	ASW909	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	74	-	-	(1,074)	-	-	-	
	ASW915	-	-	-	-	-	-	-	-	-	-	-	-	-	15,857	1,174	-	-	(17,031)	-	-	-	
	ASW923	-	-	-	-	-	-	-	-	-	-	-	-	-	1,350	100	-	-	(1,450)	-	-	-	
	ASW926	-	-	-	-	-	-	-	-	-	-	-	-	-	7,448	552	-	-	(8,000)	-	-	-	
	ASW934	-	-	-	-	-	-	-	-	-	-	-	-	-	9,404	696	-	-	(10,100)	-	-	-	
	ASW936	-	-	-	-	-	-	-	-	-	-	-	-	-	22,346	1,654	-	-	(24,000)	-	-	-	
	ASW937	-	-	-	-	-	-	-	-	-	-	-	-	-	5,891	436	-	-	(6,328)	-	(1)	1	
	ASW942	-	-	-	-	-	-	-	-	-	-	-	-	-	838	63	-	-	(900)	-	1	(1)	
	ASW943	-	-	-	-	-	-	-	-	-	-	-	-	-	3,724	276	-	-	(4,000)	-	-	-	
	ASW947	-	-	-	-	-	-	-	-	-	-	-	-	-	1,062	79	-	-	(1,141)	-	-	-	
	ASW948	-	-	-	-	-	-	-	-	-	-	-	-	-	5,996	444	-	-	(6,440)	-	-	-	
	ASW951	-	-	-	-	-	-	-	-	-	-	-	-	-	2,420	180	-	-	(2,600)	-	-	-	
	ASW969	-	-	-	-	-	-	-	-	-	-	-	-	-	1,290	96	-	-	(1,386)	-	-	-	
	ASW972	-	-	-	-	-	-	-	-	-	-	-	-	-	597	45	-	-	(642)	-	-	-	
	ASW973	-	-	-	-	-	-	-	-	-	-	-	-	-	1,117	83	-	-	(1,200)	-	-	-	
	ASW974	-	-	-	-	-	-	-	-	-	-	-	-	-	540	40	-	-	(580)	-	-	-	
	ASW981	-	-	-	-	-	-	-	-	-	-	-	-	-	372	28	-	-	(400)	-	-	-	
	ASW982	-	-	-	-	-	-	-	-	-	-	-	-	-	372	28	-	-	(400)	-	-	-	
	ASW986	-	-	-	-	-	-	-	-	-	-	-	-	-	473	36	-	-	(509)	-	-	-	
	ASW988	-	-	-	-	-	-	-	-	-	-	-	-	-	744	56	-	-	(800)	-	-	-	
	ASW989	-	-	-	-	-	-	-	-	-	-	-	-	-	325	25	-	-	(350)	-	-	-	
	ASW990	-	-	-	-	-	-	-	-	-	-	-	-	-	2,220	165	-	-	(2,385)	-	-	-	
	ASW991	-	-	-	-	-	-	-	-	-	-	-	-	-	744	56	-	-	(800)	-	-	-	
	ASW992	-	-	-	-	-	-	-	-	-	-	-	-	-	465	35	-	-	(500)	-	-	-	
	TOTAL ASSOCIATED STUDENTS OF WOU	-	-	33,485	-	70,279	-	-	-	17,004	9,208	2,729	2,460	135,165	67,712	15,026	-	-	1,151	(217,904)	-	1,150	1
ATHLETICS																							
	JA1101	-	-	-	-	-	-	-	-	-	-	-	-	-	24,777	1,834	-	-	(26,611)	-	-	-	
	JJ2101	-	-	-	-	-	-	-	-	-	-	-	-	-	28,000	14,282	165,000	-	(207,282)	-	-	-	
	JJ2201	-	-	-	-	-	-	-	-	-	-	-	-	-	4,070	55,000	-	-	(59,070)	-	-	-	
	JJ2301	-	-	-	-	-	-	-	-	-	-	-	-	-	4,070	55,000	-	-	(59,070)	-	-	-	
	JJ2501	-	-	-	-	-	-	-	-	-	-	-	-	-	4,070	55,000	-	-	(59,070)	-	-	-	
	JJ2601	-	-	-	-	-	-	-	-	-	-	-	-	-	4,070	55,000	-	-	(59,070)	-	-	-	
	JJ2901	-	-	-	-	-	-	-	-	-	-	-	-	-	6,290	85,000	-	-	(91,290)	-	-	-	
	JJ3001	-	-	-	-	-	-	-	-	-	-	-	-	-	6,290	85,000	-	-	(91,290)	-	-	-	
	JJ3101	-	-	-	-	-	-	-	-	-	-	-	-	-	4,070	55,000	-	-	(59,070)	-	-	-	
	JI4201	-	-	-	-	-	-	-	-	-	-	-	-	-	4,255	57,500	-	-	(61,755)	-	-	-	
	JI4301	-	-	-	-	-	-	-	-	-	-	-	-	-	4,255	57,500	-	-	(61,755)	-	-	-	
	TOTAL ATHLETICS	-	-	-	-	-	-	-	-	-	-	-	-	-	52,777	57,556	725,000	-	(835,333)	-	-	-	

Western Oregon University
FY24 Incident Fee Budgets

INDEX	DEPT NAME	Total	Unclass	Other	Classified	Classified	Student	Uncl	Uncl	Uncl	Classified	Classified	Classified	Student	Total	Services	General	Travel	Depreciation	Transfer In	Transfer Out	TOTAL EXP	NET (Ignoring depr.)
		Revenue	Salary	Unclassified	Salary	Pay	Pay	Health/Life	Retirement	Other	Health/Life	Retirement	Other	Pay		Personnel	and	Admin	(+)	(+)	Incidental Fee		
		Acct 10103	Acct 10200	Acct 10301	Acct 10400	Acct 10501	Acct 10964	Acct 10967	Acct 10968	Acct 10974	Acct 10977	Acct 10978	Acct 10988		Acct 20000	Acct 28204	Acct 39000	Acct 80500	Acct 91105	Acct 92000			
CAMPUS RECREATION																							
DOS967	Health & Wellness Center	76,500	253,536	-	-	208,023	68,016	69,723	20,663	-	-	-	7,281	627,242	(20,290)	45,451	7,250	366,682	(630,998)	47,845	443,182	0	
DOS982	Health and Wellness Programs	13,500	-	-	-	43,097	-	-	-	-	-	-	1,508	44,505	8,095	3,967	-	-	(48,068)	-	13,499	1	
DOS983	Aquatic Center Operation	-	-	-	-	39,788	-	-	-	-	-	-	1,393	41,181	60,094	7,495	-	-	(108,770)	-	-	-	
DOS984	Aquatic Center Programs	52,500	-	-	-	40,725	-	-	-	-	-	-	1,425	42,150	6,731	3,618	-	-	-	-	52,499	1	
DOS985	Intramurals	3,500	-	-	-	40,088	-	-	-	-	-	-	1,403	41,491	5,962	3,512	-	-	(47,466)	-	3,499	1	
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	-	-	(5,973)	-	-	-	
DOS812	Women's Soccer	-	-	-	-	-	-	-	-	-	-	-	-	-	1,837	203	900	-	(2,940)	-	-	-	
DOS814	Men's Basketball	-	-	-	-	-	-	-	-	-	-	-	-	-	500	37	-	-	(537)	-	-	-	
TOTAL CAMPUS RECREATION		150,000	253,536	-	-	374,858	68,016	69,723	20,663	-	-	-	13,120	799,916	114,747	70,051	31,890	366,682	(914,452)	47,845	516,679	3	
CHILDCARE																							
GEN949	Child Care Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(39,540)	39,540	-	
TOTAL CHILDCARE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(39,540)	39,540	-	
CREATIVE ARTS																							
CAD931	Broadway/Opera	-	564	-	-	-	155	46	-	-	-	-	-	765	(44,576)	(3,242)	-	-	-	47,052	(1)	1	
CAD932	Choral Organizations	800	420	-	-	1,894	-	116	34	-	-	-	66	2,530	3,878	1,000	7,100	-	(13,709)	-	799	-	
CAD933	Instrumental Jazz	1,050	420	-	-	891	-	116	34	-	-	-	31	1,492	10,203	1,296	5,816	-	(17,758)	-	1,049	1	
CAD934	Vocal Jazz	190	410	-	-	590	-	113	33	-	-	-	21	1,167	4,823	1,013	7,687	-	(14,500)	-	190	-	
CAD935	Guest Artists	790	6,096	-	-	711	-	1,676	497	-	-	-	25	9,005	6,631	1,158	-	-	(16,004)	-	790	-	
CAD936	Western OR Symphony & Wind Ensemble	278	2,753	-	-	1,532	-	757	224	-	-	-	54	5,320	9,423	1,535	6,000	-	(22,000)	-	278	-	
CAD937	WOU Dance Theatre	8,000	-	-	-	3,385	-	-	-	-	-	-	118	3,503	27,384	2,917	8,520	1,166	(34,325)	-	9,165	1	
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	-	
TOTAL CREATIVE ARTS		23,843	10,663	-	-	48,915	-	2,933	868	-	-	-	1,712	65,091	118,496	16,914	44,912	1,166	(221,573)	-	25,006	3	
STUDENT ENGAGEMENT																							
SEO901	Student Engagement Operations	240,250	264,286	113,962	5,877	121,287	85,020	72,678	21,539	44,210	32,955	9,767	4,245	775,826	315,966	80,793	-	482,609	(932,338)	-	722,856	3	
SEO902	Leadership, Inclusion, & Activities (LIA)	-	-	-	-	-	-	-	-	-	-	-	-	-	38,504	3,042	2,592	-	(44,137)	-	1	(1)	
SEO903	Student Activities Board	3,903	-	-	-	15,835	-	-	-	-	-	-	554	16,389	28,835	3,347	-	-	(44,670)	-	3,901	2	
TOTAL STUDENT ENGAGEMENT		244,153	264,286	113,962	5,877	137,122	85,020	72,678	21,539	44,210	32,955	9,767	4,799	792,215	383,305	87,182	2,592	482,609	(1,021,145)	-	726,758	4	
STUDENT MEDIA																							
SEO904	Student Media	-	-	-	-	-	-	-	-	-	-	-	-	-	3,264	242	-	-	(3,506)	-	-	-	
SEO905	Northwest Passage	-	-	-	-	5,023	-	-	-	-	-	-	176	5,199	2,558	575	-	-	(8,332)	-	-	-	
SEO906	Western Journal	3,000	-	-	-	41,321	-	-	-	-	-	-	1,446	42,767	4,732	3,515	-	-	(48,015)	-	2,999	1	
SEO907	KWOU Student Radio Station	150	-	-	-	5,066	-	-	-	-	-	-	177	5,243	2,170	549	-	-	(7,813)	-	149	1	
TOTAL STUDENT MEDIA		3,150	-	-	-	51,410	-	-	-	-	-	-	1,799	53,209	12,724	4,881	-	-	(67,666)	-	3,148	2	
WOLF RIDE																							
DOS979	WOLF Ride	3,000	-	-	-	29,093	-	-	-	-	-	-	1,018	30,111	5,264	2,618	-	-	8,499	(34,994)	-	11,498	1
TOTAL WOLF RIDE		3,000	-	-	-	29,093	-	-	-	-	-	-	1,018	30,111	5,264	2,618	-	-	8,499	(34,994)	-	11,498	1
TOTAL IFC		4,074,000	517,822	22,343	147,447	5,877	733,438	153,036	148,546	44,022	61,214	42,163	12,496	25,670	1,914,074	755,024	257,068	804,394	860,107	(3,405,373)	3,504,319	4,689,614	244,493

Western Oregon University
FY24 Athletics (Non-IFC) Budgets

INDEX	DEPT NAME	Total Revenue	Unclass Salary	Other Unclassified Pay	Classified Salary	Classified Pay	Student Pay	Uncl Health/Life OPE	Uncl Retirement OPE	Uncl Other OPE	Classified Health/Life OPE	Classified Retirement OPE	Classified Other OPE	Student OPE	Total Personnel	Services and Supplies	General Admin Overhead	Travel	Student Aid	Transfer In	Transfer Out	TOTAL EXP	NET																						
			(+) Acct 10103	(+) Acct 102XX	(+) Acct 10301	(+) Acct 10400	(+) Acct 10501	(+) Acct 10964	(+) Acct 10967	(+) Acct 10968	(+) Acct 10974	(+) Acct 10977	(+) Acct 10978	(+) Acct 10988		(+) Acct 20000	(+) Acct 28204	(+) Acct 39000	(+) Acct 50000	(-) Acct 91000	(+) Acct 92000																								
Athletics General Fund Support																																													
JF1101	General Fund - Administration	-	287,759	-	91,519	-	-	65,516	79,134	23,453	34,008	25,168	7,458	-	614,015	289,953	66,894	-	-	(970,863)	-	(1)	1																						
JF1501	Gen Fund - Athletic Training	-	171,173	-	-	-	68,016	47,073	13,951	-	-	-	-	-	300,213	-	22,216	-	-	(322,428)	-	1	(1)																						
JF1601	Gen Fund - Athletic Performance	-	118,590	-	-	-	34,008	28,762	9,665	-	-	-	-	-	191,025	-	14,136	-	-	(205,161)	-	-	-																						
JF2101	General Fund Ath Support- Football	-	306,063	-	-	-	68,016	76,038	24,944	-	-	-	-	-	475,061	200,000	49,955	-	-	(725,016)	-	-	-																						
JF2201	Gen Fun Ath Support-Volleyball	-	102,204	-	-	-	34,008	28,107	8,330	-	-	-	-	-	172,649	25,000	14,627	-	-	(212,274)	-	2	(2)																						
JF2301	Gen Fund Ath Support- Womens Soccer	-	103,872	-	-	-	34,008	28,565	8,465	-	-	-	-	-	174,910	25,000	14,794	-	-	(214,704)	-	-	-																						
JF2501	Gen Fund Ath Sup-Mens Basketball	-	129,238	-	-	-	34,008	35,537	10,532	-	-	-	-	-	209,305	-	15,489	-	-	(224,795)	(1)	-	1																						
JF2601	Gen Fund Ath Sup- W Basketball	-	122,904	-	-	-	34,008	33,799	10,017	-	-	-	-	-	200,728	-	14,854	-	-	(215,581)	-	1	(1)																						
JF2801	Gen Fund Supp- XC/Track	-	110,832	-	-	-	34,008	30,479	9,033	-	-	-	-	-	184,352	50,000	17,343	-	-	(251,695)	-	-	-																						
JF2901	Gen Fund Ath Sup - Baseball	-	114,113	-	-	-	34,008	28,631	9,300	-	-	-	-	-	186,052	25,000	15,618	-	-	(226,670)	-	-	-																						
JF3001	Gen Fund Ath Sup - Softball	-	102,204	-	-	-	34,008	28,107	8,330	-	-	-	-	-	172,649	25,000	14,627	-	-	(212,274)	-	2	(2)																						
JF3101	Gen Fund Ath Support- Mens Soccer	-	106,504	-	-	-	34,008	29,289	8,680	-	-	-	-	-	178,481	25,000	15,058	-	-	(218,539)	-	-	-																						
TOTAL GENERAL FUND SUPPORT		-	1,775,446	-	91,519	-	-	507,620	473,521	144,700	34,008	25,168	7,458	-	3,059,440	664,953	275,611	-	-	(4,000,000)	-	4	(4)																						
TICKETS/CONCESSIONS																																													
JT1101	Tickets/Concessions- Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																						
JT1301	Tickets/Concessions - Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																						
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	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000																						
JT2601	Tickets/Concessions- W Basketball	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000																						
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																						
JT4201	Tickets/Concessions M Cross Country	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																						
JT4301	Tickets/Concession- W Cross Country	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																						
TOTAL TICKETS/CONCESSIONS		31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,000																						
LOTTERY																																													
JL1101	Lottery - Administration	1,300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	148,976	11,024	-	1,140,000	-	-	1,300,000	-																						
TOTAL LOTTERY		1,300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	148,976	11,024	-	1,140,000	-	-	1,300,000	-																						
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 - W 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																																													
JS1101	Special Projects - Administration	-	9,997	-	-	-	-	2,500	2,749	815	-	-	-	-	16,061	-	1,189	-	-	-	17,250	(17,250)																							
JS1601	Spec Proj - Athletic Performance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,500	555	-	-	-	8,055	(8,055)																							
JS2101	Special Projects - Football	195,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,436	181,564	-	-	195,000	-																							
JS2201	Special Projects - Volleyball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,000	666	-	-	-	9,666	(9,666)																							
JS2301	Special Projects- Womens Soccer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	111	-	-	-	1,611	(1,611)																							
JS2501	Special Projects - Mens Basketball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,000	1,258	-	-	-	18,258	(18,258)																							
JS2601	Special Projects- W Basketball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	444	-	-	-	6,444	(6,444)																							
JS2901	Special Projects - Baseball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																							
JS3001	Special Projects- Softball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,500	629	-	-	-	9,129	(9,129)																							
JS3101	Special Projects- M Soccer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																							
JS4101	Special Projects - Cheerleading	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																							
JS4201	Special Projects - M Cross Country	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																							
JS4301	Special Projects- W Cross Country	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																							
TOTAL SPECIAL PROJECTS		195,000	9,997	-	-	-	-	2,500	2,749	815	-	-	-	-	16,061	49,500	18,287	181,564	-	-	265,412	(70,413)																							
TOTAL ATHLETICS (NON-IFC) FUNDS		1,526,000	1,785,443	-	91,519	-	-	510,120	476,270	145,515	34,008	25,168	7,458	-	3,075,501	863,428	309,225	239,704	1,140,000	(4,000,000)	-	1,627,858	(101,858)																						