Finance & Administration Committee (FAC), October 23, 2023 FY24 Proposed Adjusted Budget

M-Report (Fall 2023 as of October 9th):

	This Year	Last Year	Difference	Pct Change
Total Enrollment	3,949	3,747	202	5.4%
Total Credit Hours	46,932	45,772	1,160	2.5%
Total FTE	3,192.2	3,104.4	87.9	2.8%
Total UG Enrollment	3,341	3,318	23	0.7%
Total UG Credit Hours	43,126	42,599	527	1.2%
Total UG FTE	2,875.1	2,839.9	35.1	1.2%
Total GR Enrollment	608	429	179	41.7%
Total GR Credit Hours	3,806	3,173	633	19.9%
Total GR FTE	317.2	264.4	52.7	19.9%
Undergraduate Breakout				
Resident	2,734	2,639	95	3.6%
WUE	477	535	-58	-10.8%
Non-Resident	130	144	-14	-9.7%
Total	3,341	3,318		
Freshmen	904	742	162	21.8%
Sophomores	560	586	-26	-4.4%
Juniors	801	870	-69	-7.9%
Seniors	974	1,040	-66	-6.3%
Post Bacc / Non-Graduate	66	54	12	22.2%
Graduate Masters	537	410	127	31.0%
Non-Admit Undergraduate	36	26	10	38.5%
Non-Admit Graduate	71	19	52	273.7%
Total	3,949	3,747		

Education & General (E&G) Fund Component:

The FY24 Education & General Fund totals \$69.886M in revenues and \$72.926M in recurring expenses and transfers. Combined with one-time activities of \$975K, this results in a budget deficit of \$4.015M. Beginning FY24 Fund Balance totals \$14.025M; this deficit level would reduce the fund balance to \$10.010M, or 14.32% of revenues by the end of FY24. See the FY24 Education & General Fund Detail worksheet for a comparison of the FY24 Proposed Adjusted Budget to the FY24 Preliminary Budget, as well as FY23 Actuals.

Revenue Assumptions:

Total Revenues for the FY24 Adjusted Budget are \$69.886M, up \$2.877M from the FY24 Preliminary Budget. The changes in assumptions resulting in the increased revenue are detailed below.

Tuition & Fees

- FY24 Preliminary Budget Tuition assumed 3% UG and GR enrollment declines from Fall 2022. Actual fall enrollments are approximately a 1.2% increase for UG and a 19.9% increase for GR. These enrollment increases do not translate directly to revenue increases, as different undergraduate residencies pay different tuition rates and many graduate students pay a discounted cohort rate.
 - Annual tuition and fee revenue budget is a combination of actual Fall 2023 and projected Winter & Spring 2024 based on 6% attrition between terms. This results in a projected 119,720 undergraduate (99,673 Resident, 19,059 WUE, and 988 Non-Resident) and 8,753 graduate credit hours. Applying the applicable tuition rates as approved at the April 19, 2023 Board of Trustees meeting results in total undergraduate tuition of \$26.283M and graduate tuition of \$4.026M, for a total increase of \$1.127M from the FY24 preliminary budget.
- Summer tuition revenues remain unchanged from the FY24 Preliminary Budget, totaling \$2M. 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. Summer 2023 resulted in \$1.793M of FY24 revenue, with the remaining budgeted summer revenue of \$207K expected from Summer 2024.
- Online course fee revenues have been updated to a projected 57,285 online course credit hours based on actual fall enrollments and projected Winter & Spring 2024, resulting in a budget of \$3.036M, an increase of \$162K from the preliminary budget.
- Fee remissions remain budgeted at \$5.5M in collaboration with Financial Aid.

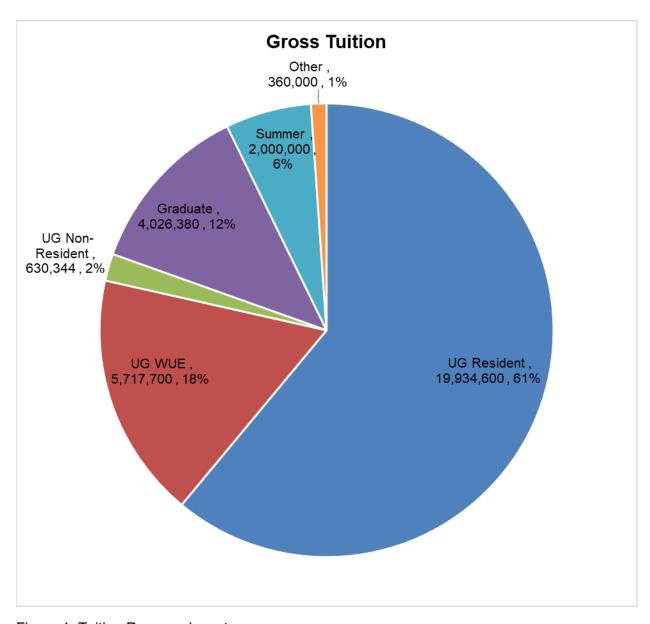


Figure 1: Tuition Revenue by category

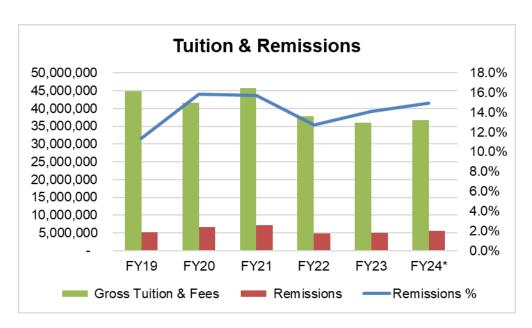


Figure 2: Total gross tuition & fees, total remissions, and remissions as a percentage of gross tuition & fees for FY19 – FY24 (FY24 based on proposed adjusted budgeted numbers).

Government Resources & Allocations

- Government Resources & Allocations total \$33.837M. The Preliminary Budget assumed the co-chair's estimated budget of \$947.7M to the Public University Support Fund, while the state actually allocated \$1B. We are still awaiting final allocation amounts trued up for the latest three-year rolling data (the included amount is based on the estimate provided from HECC, which is based on FY21, FY22, and FY22 as a placeholder for FY23).
 - FY24 is the first year of the biennium, with 49% of PUSF being distributed in year 1 and the remaining 51% distributed in year 2.
- Benefits Navigator funding of \$118K (as well as associated expenses) has been removed from the E&G budget as new direction from HECC was received that these funds will be treated as a grant going forward.

Other Revenues

 Other Revenues total \$4.794M, a \$514K increase to Gift Grants and Contracts from the Preliminary Budget. \$480K of the increase was in collaboration with the Dean of Graduate Studies and Sponsored Research as a result of increased grant awards. The remaining \$34K relates to Foundation reimbursement for two employees.

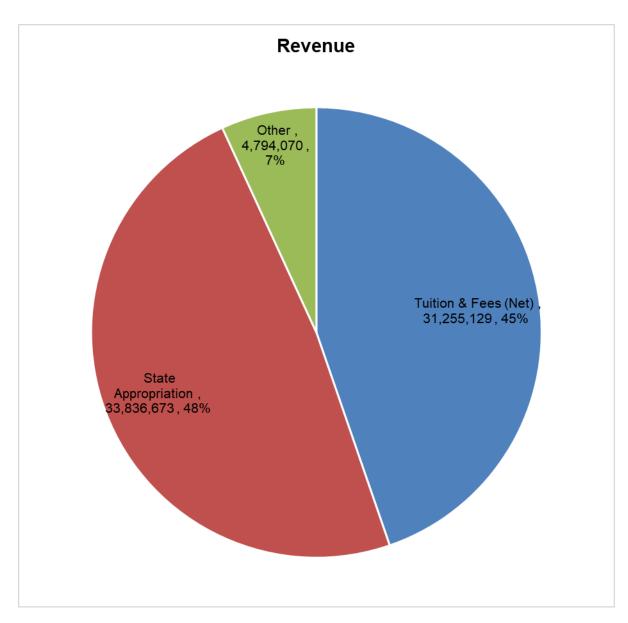


Figure 3: Total revenue by category.

Expense Assumptions:

Total Expenses for the FY24 Adjusted Budget are budgeted at \$67.468M.

Personnel

- Personnel budget totals \$57.576M, \$1.255M more than the FY24 Preliminary Budget.
- Faculty Salaries are budgeted at \$16.631M, \$117K more than the FY24
 Preliminary Budget as a result of increasing the salary rate used for the
 Computer Science and Business NTT pools. According to the Collective

- Bargaining Agreement, T/TT faculty in Computer Science and Business receive 22% marketplace advances, and as such salary rates for NTTs in these disciplines also tend to be higher than others.
- Budgeted amount for unclassified salaries totals \$11.688M, \$565K more than the
 preliminary budget, which incorporates a 4% COLA effective July 1, 2023 and
 funds held centrally for the unclassified salary study to take place (\$250K), added
 Assistant Director position for MSSP (\$50K), removed Benefits Navigator
 position (\$50K, to be handled as a grant), and added 0.5 HRIS Analyst (\$38K).
- Faculty & Unclassified Supplemental pay is budgeted at \$567K, reflecting a small reallocation from S&S funds. 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 salaries totals \$6.819M, an increase of \$215K from the preliminary budget reflective of funds held centrally for upcoming bargaining.
- Classified Pay is budgeted at \$260K, unchanged from the preliminary budget.
 This category includes pay for differentials, overtime, and temporary employees.
- Student pay is budgeted at \$1.576M, unchanged from the preliminary budget.
- Budgeted Other Payroll Expense (OPE) totals \$21.393M, an increase of \$345K from the preliminary budget, as a result of the changes to personnel mentioned above.
 - 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.).

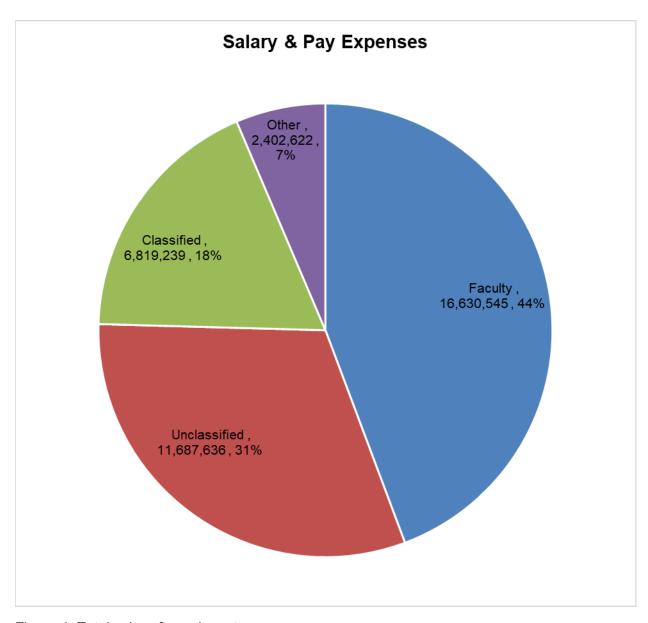


Figure 4: Total salary & pay by category.

Services & Supplies (S&S)

- Services & Supplies net of Internal Sales budget totals \$9.892M. With Services & Supplies increasing approximately \$489K, and Internal Sales increasing \$170K from FY24 Preliminary Budget.
 - SELP S&S was decreased by \$119K to \$115K (with a corresponding increase to transfers out) to better reflect current principal/interest split.
 - \$18K of Creative Arts S&S was reallocated to unclassified pay and associated OPE.

- A correlating \$163K increase in indirect grant spending was budgeted (in line with the grant indirects policy).
- Utilities were trued up to FY23 actuals with anticipated 3.3% inflation for electricity (an increase of \$165K), anticipated 5% for water (\$11K), 15% for gas (\$277K – given the steampipe work currently underway), and \$45K for WOU:Salem. Internal sales were trued up as well, resulting in an increase of \$170K.
- \$35K of S&S correlating to Benefits Navigator funding was removed.

Net Transfer Assumptions:

Total Net Transfers are budgeted at \$5.458M, an increase of \$1.119M from the Preliminary Budget.

- Athletics subsidy was increased by \$1M to \$5M recurring.
- The SELP funding match (transfer out towards SELP principal) was increased to \$294K, with a corresponding decrease to SELP S&S (covers interest expense), to better reflect current principal/interest split.
- Other transfers include a \$150K Child Development Center subsidy and \$14K misc, other transfers.

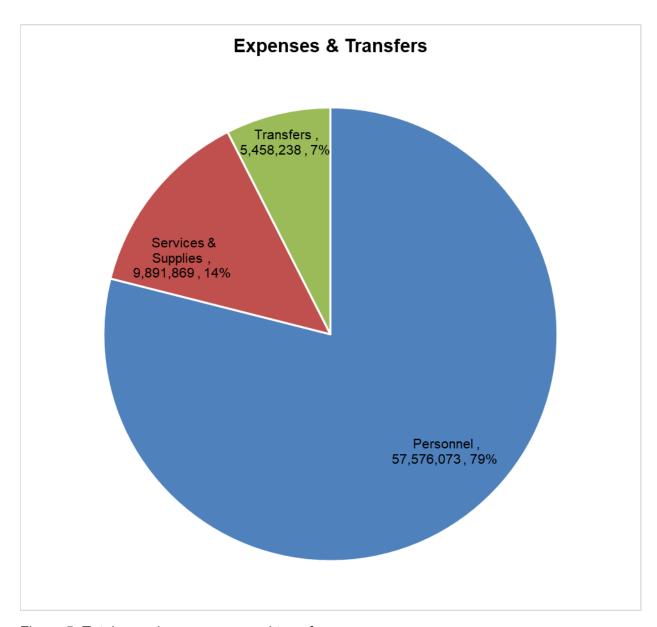


Figure 5: Total recurring expenses and transfers.

Other Activity Assumptions:

Total Other Activities representing one-time resources and expenses are budgeted at \$975K, an increase of \$609K from the FY24 Preliminary Budget.

- \$1.022M of sustainability funds have been added (\$871K from HECC and \$161K from PSU) as well as corresponding expenses (as the state has directed these funds cannot be used to subsidize operations) including \$200K to support Destination Western staffing to net 0.
- \$1M one-time transfer to athletics has been added to cover the FY23 overage. Additionally, a potential \$1M transfer in from the quasi endowment has been

budgeted, shown separately so the impact on fund balance can be seen with and without the transfer.

- \$380K has been added for the third and final year of the EAB Contract.
- \$120K has been added (in combination with the \$200K of sustainability funds above) to support 3.25 FTE for Destination Western.
- \$108K of rollover has been added for Marketing S&S.
- The FY24 Preliminary Budget totaled \$366K and included:
 - \$300K for Occupational Therapy start-up costs
 - \$200K for College of Education initiatives (to be held centrally)
 - \$47K transfer out in support of Smith Fine Arts personnel
 - \$74K for the RNL contract to optimize financial aid
 - \$30K for Freedom Center (offset by quasi transfer in)
 - \$35K for Public Safety radios
 - \$80K for equity assessment (offset by quasi transfer in)
 - \$400K transferred in from the quasi endowment (\$172K in support of diversity equity and inclusive initiatives in athletics, \$30K for Freedom Center, \$118K Associate Director for HSI initiative, and \$80K equity assessment)

Enrollment and E&G Revenue & Expense Trends 80,000,000 7.000 70,000,000 6,000 60,000,000 5,000 50.000.000 4.000 40,000,000 3,000 30.000.000 2.000 20,000,000 10.000.000 FY15 FY16 FY17 FY18 FY19 FY20 FY21 FY22 FY23 FY24* Total Expenses & Transfers Total Revenues Enrollment (Fall)

Figure 6: Enrollment (headcounts) and E&G Expense trends over the last 10 years (FY24 based on proposed adjusted budget).

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. See the Auxiliary Detail worksheet below for a budget summary by major auxiliary. The net budget deficit for all Auxiliaries (excluding IFC) totals \$204K. Auxiliary budgets have been updated for the 4% unclassified COLA, \$1M additional E&G subsidy to athletics (offset by additional S&S) and other minor adjustments. See the Auxiliary Detail worksheet included for a budget summary by auxiliary area.

<u>Incidental Fee (IFC) Component:</u>

Incidental Fee has a net positive budget of \$244K, with intentions to restore their reserve to the 10% recommended, as it was depleted during FY23. Unclassified salaries have been updated for the 4% Unclassified COLA, with the difference coming from S&S budgets (as incidental fee allocations are determined by the Incidental Fee Committee).

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 FY24 Preliminary Budget.

FY24 Adjusted 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 \$3.975M.

STAFF RECOMMENDATION:

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

Western Oregon University FY24 Proposed Adjusted Budget Component Funds Budget Summary

				Designated		
	Education &	Auxiliary	Incidental Fee	Operations &		Total FY24
	General (E&G)	(excluding IFC)	(IFC)	Service Depts	Total	Prelim Budget
Revenues						
Enrollment Fees	31,255,129	1,952,456	3,649,854	48,134	36,905,573	35,639,475
Government Resources & Allocations	33,836,673	1,396,015	-	-	35,232,688	34,063,348
Gift Grants and Contracts	2,194,070	148,921	3,000	-	2,345,991	1,712,626
Investment	2,000,000	7,000	-	4,175	2,011,175	2,011,175
Sales & Services	500,000	11,926,261	180,574	126,630	12,733,465	12,746,172
Other Revenues	100,000	414,799	190,000	2,087,550	2,792,349	2,779,030
Total Revenues	69,885,872	15,845,452	4,023,428	2,266,489	92,021,241	88,951,826
Expenses						
Personnel	57,576,074	8,889,735	1,815,091	979,856	69,260,756	67,656,673
Services & Supplies	9,891,869	10,546,312	1,912,752	1,286,633	23,637,566	22,399,209
Total Expenses	67,467,942	19,436,047	3,727,843	2,266,489	92,898,322	90,055,882
Net Transfers	5,458,238	(3,386,186)	51,103		2,123,155	2,064,905
Total Expenses & Transfers	72,926,180	16,049,861	3,778,946	2,266,489	95,021,477	92,120,787
Net Recurring Budget	(3,040,308)	(204,409)	244,482	-	(3,000,236)	(3,168,961)
One Time Activities	1,974,588	_	-	-	1,974,588	365,779
Net Budget	(5,014,896)	(204,409)	244,482	-	(4,974,824)	(3,534,740)
Potential Quasi Transfer In (Athletics FY23 Overage)	1,000,000	-	-	<u>-</u>	1,000,000	
Net Budget	(4,014,896)	(204,409)	244,482	-	(3,974,824)	(3,534,740)

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

	FY24 Proposed Adjusted Budget	FY24 Prelim Budget	Increase/ (Decrease)	FY23 Actuals	Increase/ (Decrease)
Revenues					
Tuition & Fees					
Undergraduate Tuition					
Resident	19,934,600	18,679,000	1,255,600	18,830,697	1,103,903
WUE	5,717,700	6,100,800	(383,100)	6,291,178	(573,478)
Non-Resident	630,344	874,060	(243,716)	787,421	(157,077)
Total Undergraduate Tuition	26,282,644	25,653,860	628,784	25,909,295	373,349
Graduate Tuition	4,026,380	3,527,740	498,640	3,530,093	496,287
Summer					
Undergraduate	1,400,000	1,400,000	-	1,266,686	133,314
Graduate	600,000	600,000	-	536,335	63,665
Total Summer	2,000,000	2,000,000	-	1,803,021	196,979
Other Tuition	360,000	360,000	<u> </u>	300,711	59,289
Total Tuition	32,669,024	31,541,600	1,127,424	31,543,120	1,125,904
Fees					
Matriculation	500,000	500,000	-	507,744	(7,744)
Course	400,000	400,000	-	403,481	(3,481)
Online Course	3,036,105	2,873,713	162,392	3,252,452	(216,347)
Other	150,000	150,000	-	252,242	(102,242)
Total Fees	4,086,105	3,923,713	162,392	4,415,919	(329,814)
Fee Remissions	(5,500,000)	(5,500,000)	<u>-</u>	(5,061,028)	(438,972)
Total Tuition & Fees (net of remissions)	31,255,129	29,965,313	1,289,816	30,898,011	357,118
Government Resources & Allocations					
Student Success & Completion (SSCM)	33,147,936	31,952,574	1,195,362	31,582,867	1,565,069
Benefits Navigator	-	118,450	(118,450)	118,450	(118,450)
Engineering Technology (ETSF)	309,489	313,076	(3,587)	313,076	(3,587)
Small-Energly Loan Program (SELP)	379,248	379,248	<u> </u>	379,248	<u>-</u> _
Total Government Resources & Allocations	33,836,673	32,763,348	1,073,325	32,393,641	1,443,032
Other Revenues					
Gift Grants and Contracts	2,194,070	1,680,000	514,070	2,673,997	(479,927)
Interest Earnings/Investment	2,000,000	2,000,000	-	2,164,542	(164,542)
Sales & Services	500,000	500,000	-	423,117	76,883
Other Revenues	100,000	100,000	<u> </u>	453,942	(353,942)
Total Other Revenues	4,794,070	4,280,000	514,070	5,715,598	(921,528)
Total Revenues	69,885,872	67,008,661	2,877,211	69,007,250	878,622

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

	FY24 Proposed Adjusted Budget	FY24 Prelim Budget	Increase/ (Decrease)	FY23 Actuals	Increase/ (Decrease)
Expenses Personnel					
Faculty Salaries	16,630,545	16,513,259	117,286	15,137,869	1,492,676
•	11,687,636	11,122,692	564,944	9,907,756	1,779,880
Unclassified Salaries	, ,	, ,	,		
Faculty & Unclassified Supplemental Pay	566,748	553,748	13,000	2,556,768	(1,990,021)
Classified Salaries	6,819,239	6,604,239	215,000	6,222,737	596,502
Classified Pay	260,061	260,061	-	286,443	(26,382)
Student	1,575,813	1,575,813		1,566,188	9,625
OPE	21,392,532	21,047,498	345,034	19,936,277	1,456,255
Centralized Salary & OPE Savings	(1,356,500)	(1,356,500)	4.055.004		(1,356,500)
Total Personnel	57,576,074	56,320,810	1,255,264	55,614,038	1,962,035
Services & Supplies					
Services & Supplies	13,668,609	13,179,698	488,911	13,459,772	208,836
Internal Sales	(3,776,740)	(3,606,740)	(170,000)	(3,998,159)	221,419
Total Services & Supplies	9,891,869	9,572,958	318,911	9,461,613	430,256
Total Expenses	67,467,942	65,893,768	1,574,174	65,075,651	2,392,291
Transfers					
Athletics Subsidy	5,000,000	4,000,000	1,000,000	4,000,000	1,000,000
Child Development Center Subsidy	150,000	150,000	-	80,995	69,005
SELP Funding Match	294,000	175,000	119,000	286,677	7,323
Other Transfers	14,238	14,238	-	359,891	(345,653)
Total Transfers	5,458,238	4,339,238	1,119,000	4,727,563	730,675
Total Recurring Expenses & Transfers	72,926,180	70,233,006	2,693,174	69,803,215	3,122,966
Net Recurring	(3,040,308)	(3,224,345)	184,037	(795,964)	(2,244,344)
Other Activities					
Sustainability Funds	(1,022,214)	_	(1,022,214)	-	(1,022,214)
Sustainability Fund Expenses	1,022,214	_	1,022,214	-	1,022,214
Athletics FY23 Overage	1,000,000	_	1,000,000	-	1,000,000
EAB Contract	380,000	_	380,000	-	380,000
Destination Western	120,067	_	120,067	-	120,067
Marketing Rollover	108,000	_	108,000	-	108,000
Occupational Therapy start-up	300,000	300,000	-	_	300,000
College of Education initiatives	200,000	200,000	-	_	200,000
Other Misc. Activities	266,521	266,521	-	_	266,521
Quasi Transfer In	(400,000)	(400,742)	742	-	(400,000)
HEERF Reimbursement	-	-	_	(299,487)	299,487
Student Success Match	_	_	-	660,000	(660,000)
Total Other Activities	1,974,588	365,779	1,608,809	360,513	1,614,075
Net	(5,014,896)	(3,590,124)	(1,424,772)	(1,156,477)	(3,858,419)
Beginning Fund Balance	14,024,877	13,118,480		15,089,728	
Projected Ending Fund Balance	9,009,981	9,528,356		14,024,877	
Fund Balance as a Percentage of Revenues	12.89%	14.22%		20.32%	
Potential Quasi Transfer In (Athletics FY23 Overage	(1,000,000)				
Projected Ending Fund Balance	10 009 981				

Potential Quasi Transfer In (Athletics FY23 Overage (1,000,000)

Projected Ending Fund Balance 10,009,981

Fund Balance as a Percentage of Revenues 14.32%

Western Oregon University FY24 Proposed Adjusted Budget Auxiliary Detail

	Athletics	Pookotoro	Dining	Dorking	Student Health &	University	Other Auxiliaries	Total
Revenues	(excluding IFC)*	Bookstore	Dining	Parking	Counseling	Housing	Auxiliaries	iotai
Enrollment Fees	_	_	_	_	1,670,400	(50,000)	332,055	1,952,456
Government Resources & Allocations	1,396,015	-	-	-	1,070,400	(30,000)	332,033	1,396,015
Gift Grants and Contracts	44,552	_	_	_	_	_	104,369	148,921
Investment	-	_	_	_	_	7,000	-	7,000
Sales & Services	226,000	700,000	3,645,610	427,845	_	6,604,230	322,576	11,926,261
Other Revenues		-	226,294	-	32,005	154,000	2,500	414,799
Total Revenues	1,666,567	700,000	3,871,904	427,845	1,702,405	6,715,230	761,500	15,845,452
Expenses								
Unclassified Salaries	1,868,471	68,604	220,608	65,862	276,333	536,964	213,844	3,250,686
Unclassified Pay	-	-	500	-	10,124	2,900	27,000	40,524
Classified Salaries	91,519	173,921	669,575	60,454	342,938	195,355	26,240	1,560,002
Classified Pay	-	10,000	9,500	5,000	58,478	12,900	4,000	99,878
Student	-	15,000	361,048	30,000	-	201,000	49,022	656,070
OPE	1,248,271	175,570	665,133	81,873	432,270	516,048	163,410	3,282,575
Total Personnel	3,208,261	443,095	1,926,364	243,189	1,120,143	1,465,167	483,516	8,889,735
Services & Supplies	3,458,306	629,448	1,688,859	224,656	537,394	3,885,899	121,750	10,546,312
Total Expenses	6,666,567	1,072,543	3,615,223	467,845	1,657,537	5,351,066	605,266	19,436,047
Net Transfers	(5,000,000)		208,000	(40,000)		1,260,814	185,000	(3,386,186)
Total Expenses & Transfers	1,666,567	1,072,543	3,823,223	427,845	1,657,537	6,611,880	790,266	16,049,861
Net Budget	-	(372,543)	48,681	-	44,868	103,350	(28,766)	(204,409)

^{*}Athletics also receives \$835,333 of funding from incidental fee.

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

FY23	Recurring Deficit Expense containment (one-time) Use of Fund Balance	NWCCU Plan (8,000,000) 3,000,000 (5,000,000)	FY24 Prelim Budget (1,156,477)	FY24 Proposed Adj Budget
FY24	Beg Fund Balance	10,000,000	14,024,877	14,024,877
	bog i and balance	10,000,000	14,024,077	14,024,077
	Tuition & Fee Revenue (net)		29,965,313	31,255,129
	State Appropriation		32,763,348	33,836,673
	Other Revenues	-	4,280,000	4,794,070
	Total Revenues		67,008,661	69,885,872
	Total Expenses & Transfers	-	70,233,006	72,926,180
	Recurring Deficit	(4,500,000)	(3,224,345)	(3,040,308)
	Expense containment (one-time)	1,000,000	(365,779)	(974,588)
	Use of Fund Balance	(3,500,000)	(3,590,124)	(4,014,896)
FY25	Beg Fund Balance	6,500,000	10,434,753	10,009,981
	Recurring Deficit	(3,500,000)		
	Expense containment (one-time)	1,000,000		
	Use of Fund Balance	(2,500,000)		
FY26	Beg Fund Balance	4,000,000		
	Recurring Deficit Expense containment (one-time) Use of Fund Balance	(1,500,000) <u>1,000,000</u> (500,000)		
FY27	Beg Fund Balance	3,500,000		
	Recurring Deficit Expense containment (one-time) Use of Fund Balance	- - -		
FY28	Beg Fund Balance	3,500,000		

itern Oregon University Education & General Fund Budget ndex EX DEPT NAME	(+) Acct 01100	Study Resource Fees (+) Acct 01200	Other Student Fees (+) Acct 01700	Fee Remissions (-) Acct 01900	State Resource Redistrib (+) Acct 02510	Gift Grants & Contracts (+) Acct 03000	(+)	Sales & Services (+) Acct 06000	Other Revenue (+) Acct 08000 To	OTAL REV	Tenure- Faculty Salary (+) Acct 10102	NTT Faculty Salary (+) Acct 10102	Unclass Salary (+) 10103	Unclassified & Faculty Pay (+)	Pay Summer (+)	Salary (+)	Classified Pay (+) Acct 10400	(+)	OPE (+)	Uncl Retirement OPE (+) Acct 10967	Other OPE (+)	OPE (+)	Classified (Retirement OPE (+) Acct 10977 A	Other OPE (+)	Student OPE (+) Acct 10988	Total Personnel	and Supplies (+)	Reimburse (Redctn/Exp) (-)	(-) lect 91000	(+)	TOTAL EXP
ESIDENT'S OFFICE/UNIVERSITY-WIDE													505.800	54.360					51.012	154.044	45.653					810.869	15.000				825.869
915 Human Resources Operation										- :			660,795	34,300	-	36,500			170,040	181,719	53,855	17,004	10,038	2,975	-	1,132,926	178,104				1,311,030
7 Staff Professional Dev										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,700				18,700
8 Support ADA/WC Equip Faculty Senate										-	-	-	186,301	-	-	-	-	1.743	51,012	43,341	15,183	-	-	-	- 61	295,837 1,804	13,500 2,570				309,337 4 374
Commencement & Convocation										- 1	-							- 1,743						- 1	- 01	1,004	23,683				23,683
Pastega Endowed Awards										-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	2,850		(1,425)		1,425
Faculty Athletic Representation WOU Board Support										-	-	- 1			-	-		- 1	- 1					-	-	- 1	3,150 82,500				3,150 82,500
University Tree Advisory										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,240				3,240
President's Campus Support Strategic Initiatives										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,000 240,000				47,000 240,000
Visibility Initiatives										-												- 1		- 1	-		7,200				7,200
Diversity Initiatives										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,000				9,000
OCOP Dues Public Affairs&Strategic Initiatives											-		119 604	- 1			- 1	- :	17 004	22 901	9.749		- :	- 1	- 1	170 247	48,000				48,000 179,247
PRESIDENT'S OFFICE/UNIVERSITY-WIDE	_									-			1,472,500	54,360		36,500		1,743	289,068	411,995	124,439	17,004	10,038	2,975	61	2,420,683	694,497		(1,425)		3,113,755
LCOUNSEL																															
WOU Legal Counsel										-	-		251,996		-	-	-	-	34,008	69,299	20,538	-	-	-	-	375,841	17,000				392,841
Outside Legal Services										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97,500 742,860				97,500 742,860
Risk Management Assessments SENERAL COUNSEL		-		-	-		-		-	- :	-		251,996			-			34,008	69,299	20.538			-	-	375,841	742,860 857,360		-	-	1,233,201
TY EQUITY & INCLUSION Office of Diversity Equity & Inclus													258.900						51,012	71,198	21,101	_			-	402,211	22,480				424.691
Title IX										-	-		75,000	- 1		-		- 1	17,004	20,625	6,113	- :			-	118,742	5,000				123,742
DIVERSITY EQUITY & INCLUSION										-			333,900						68,016	91,823	27,214			-	-	520,953	27,480		-		548,433
MIC AFFAIRS																															
Provost										-	-	-	529,092	-		37,326	-	-	68,016	145,500	43,121	17,004	10,265	3,042	-	853,366	23,900				877,266
Student Success & Advising Teacher Prep - GF													454,236 52,412			59,472	800	27,000	136,032 17,854	124,916 14,413	37,020 4,271	17,004	16,575	4,912	945	878,912 88,950	18,080 5.000			18,327	896,992 112,277
Student Enrichment										-	-	-	177,155	-	-	14,062	-	2,693	60,381	48,717	14,438	4,421	3,867	1,146	94	326,974	14,620			10,317	341,594
Office of Inter Stdn Acd Support										-	-	-		-	-	-	-	8,576	-	-	-	-	-	-	300	8,876	1,230				10,106
Academic Effectiveness International Students and Scholars												-	63.216	-		38 660		10.958	17.004	17.384	5.152	17.174	10.632	3.151	384	183.715	31,450 15.000				31,450 198,715
Learning Center										-	-	-		-	-	-	-	35,000	- ,		-			-	1,225	36,225	1,220				37,445
Northwest Accreditation Honors Program - Acad Support										-	54,551	-	-	-	-	-	-	8.000	8.502	15.002	4 446	-	-	-	280	90.781	31,524 20.140				31,524 110,921
Honors Program Course Fees										-	34,331					-			0,302	13,002	-				-	- 50,761	20,140				- 110,921
General Education										-	69,024	-	-	7,916	-	-	-	-	11,223	21,159	6,270	-	-	-	-	115,592	22,840				138,432
Interdisciplinary Studies Salem General										-	-	106,920			-	43.480		14,850	- 1	29.403	8.714	18.704	11.957	3.543	520	238.091	2,700 40.000				2,700 278.091
Willamette Promise AA Reserve										-	-		-	90,000	-	-	-	- ,,	-	24,750	7,335			-	-	122,085	84,200				206,285
AA Reserve Endowed Jensen Lectureship										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	140,747			4,804	140,747 4.804
Endowed Jensen Lectureship AA Course Release										- 1	-	148,500		- :		-				40,838	12,103	- 1			-	201,441				4,804	201,441
Institutional Research Office										-	-	-	81,804	8,636	-	-	-	10,020	17,004	24,871	7,371	-	-	-	351	150,057	10,000				160,057
Partnerships New Faculty Start-Up																-															
Faculty Development										-	-	79,200	-	-	-	-	-	-	-	21,780	6,455	-	-	-	-	107,435	270,000				377,435
Faculty Diversity Initiatives										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,000 355,708				18,000 355,708
AA Technology Endowed Prof Business											-	- :	- :			-								- 1	-	-	355,708 5,304		(2,652)		355,708 2,652
Undergraduate Research											-	-		-	-										1		7,200				7,200
Registrar Diplomas/Certificates			3,000					65,000 2,000		68,000 2,000	-		256,536	-		236,829	2,800 600	5,000	68,016	70,548	20,906	102,024	65,899 165	19,530 49	175	848,263 814	23,160 8.000				871,423 8,814
Writing Center										-	50,312		52,944	6,000			-	36,400	25,506	30,046	8,904		-		1,274	211,386	3,500				214,886
CADEMIC AFFAIRS			3,000			-		67,000	-	70,000	173,887	334,620	1,667,395	112,552		129,829	4,200	158,497	429,538	629,327	186,506	176,331	119,360	35,373	5,548	4,462,963	1,153,523	-	(2,652)	23.131	5,636,965

Western Oregon University FY24 Education & General Fund Budget By Index INDEX DEPT NAME	Tuition (+) Acct 01100	Study Resource Fees (+) Acct 01200	Other Student Fees (+) Acct 01700	Fee Remissions (-) Acct 01900	State Resource Redistrib (+)	Gift Grants & Contracts (+) Acct 03000	Interest & Royalties (+)	Sales & Services	Other Revenue (+) Acct 08000	70711 001	Tenure- Faculty Salary (+) Acct 10102	NTT Faculty Salary (+) Acct 10102	Unclass Salary (+) 10103	Unclassified & Faculty Pay (+)	Academic Pay Summer (+) Acct 10203	Salary (+)	Classified Pay (+) cct 10400	Student Pay (+) Acct 10501	OPE (+)	Uncl Retirement OPE (+) Acct 10967		ealth/Life Re OPE (+)	OPE (+)	OPE (+)	Student OPE (+)	Total Personnel	and	Reimburse Redctn/Exp) (-)	(-) (+) cct 91000 Acct 9200	
COLLEGE OF LIBERAL ARTS & SCIENCES	ACCC 01100	ACCE 01200	ACCC 01700	ACC 01300	ACC1 02510	ALLE 03000	ACCC 03100	ACC 06000	ACCC 08000	TOTAL KEY	ACC 10101	ACC 10102	10103	10200	4CCC 10203	HLLL 10301 A	CCC 10400	ACCC 10301	ALLE 10504	ACCC 10507 7	4CCC 10300 A	CCC 10574 A	CC 105// A	4CC 10376 A	4000	i ci soimici	ACC1 20000	ACCC 75000 AC	CC 91000 ACCC 9200	U IOIAL EAF
DLA904 Dean Liberal Arts/Sciences										-		-	217,380		-	42,888	-		34,008	59,779	17,716	17,004	11,794	3,495	-	404,064	4,190			408,254
BUS902 Business										-	567,073	492,179	59,232	26,616	-	65,304	-	1,046	221,052	314,904	93,326	17,004	17,959	5,322	37	1,881,054	7,215			1,888,269
CAD916 Creative Arts CAD948 Art Course Fees										-	1,217,301	433,620	144,431	17,500	-	31,077	-	35,059	421,104	498,536	147,747	17,004	8,546	2,533	1,227	2,975,685	21,055			2,996,740
CAD949 Music Practice Course Fees																														1
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	158,222	-	4,500	-	113,400	-	12,403	136,032	198,628	58,868	34,008	31,185	9,242	434	1,316,482	24,045			1,340,527
DLA905 Supplemental Instr Staff-LAS DLA906 Military Science Labs										-	-	-	-	73,600	550,348	-	-	-	-	171,586	50,852	-	-	-	-	846,386	430			846,386 430
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 HUM902 Humanities										- 1	1,217,903	417,285		100,000 4,500		54,084	- 1	2.128	408.096	27,500 450.915	8,150 133.635	17.004	14,873	4.408	74	135,650 2,724,905	12.810			135,650 2,737,715
HUM909 Modern Language Course Fees										-	-	-		-,500	-	-	-		-	-	-	-	-	-,400	-		-			-
MTH042 Mathematics										-	438,672	271,755	-	-	-	-	-	13,498	170,040	195,369	57,901	-	-	-	472	1,147,707	7,630			1,155,337
MTH043 Math Center MTH044 Math Course Fees										- 1	1		-		-	-	-	25,537		-	-	-	-	-	894	26,431	270			26,701
MTH044 Math Course Fees MTH045 Physics Course Fees										- 1																				
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																									- 1					
NSM968 GIS Equipment Course Fees										-	-	-	-	-	-	-	-	-		-			-	-	-		-			-
OTD901 Occupational Therapy										-	172,892		318,144	-	-	39,348	-		85,020	135,035	40,020	17,004	10,821	3,207	-	821,491	237,295			1,058,786
PSY901 Psychology Division SOC902 Social Science										- 1	1,051,930 996,703	105,435 103,455		4,500 4,500		54,084 54,084		1.511	272,064 243.837	319,515 303,784	94,692 90,030	17,004 17,004	14,873 14.873	4,408 4.408	53	1,938,505 1,834,242	24,285 7.985			1,962,790 1,842,227
TOTAL LIBERAL ARTS & SCIENCES											7,938,721	2,616,541	739,187		550,348	807,914		104,218	2,552,385	3,319,474		261,862	222,177	65,846	3,647	20,422,068	467,918			20,889,986
COLLEGE OF FOLICATION																														
DOE905 Dean of Education Admin											_	-	357.072	-	-	58.060	1,161	-	68.016	98.195	29.101	18.194	16.285	4.827	-	650.911	21.974			672.885
CPL901 Clinical Practice and Licensure										-	-	-	43,908	-	-	54,084		-	17,004	12,075	3,579	17,004	14,873	4,408	-	166,935	36,600			203,535
CPL903 Clinical Prac & Lice Course Fees DOE901 Education and Leadership										-	4 550 207	487,080	457.525	4.500	-	-	-	3.000	-	607.060	470.000	47.004	-	-	-		45 200			3.647.443
DOE901 Education and Leadership DOE926 DOE Suppl Instructional Staff											1,558,287	165,825	157,626		375,593	54,084		3,000	544,128	156,480	179,908 46,375	17,004	14,873	4,408	105	3,632,063 771,873	15,380			771,873
DOE953 Chair Research/Travel										-		-			-	-	-			-	-	-	-		-		3,900			3,900
DOE964 COE Accreditation										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,570			25,570
DOE965 Bilingual Initiative DOE984 Gentle Endowed Prof. Education										- 1		-		- 1										- 1	- 1		23,370 8.670		(4,816)	23,370 3,854
DOE985 Education&Leadership Course Fees										-	-	-	-	-	-	-	-	-		-			-	-	-	-	-		(1,020)	
DOE986 COE Credit Overlay										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
DOE995 COE Indirect Cost Rc DPS901 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
DPS903 Deaf Studies Course Fees											492,043	431,040		4,300		34,004	3,433	1,500		233,470	73,711	17,004	-	4,050	-	1,354,025	10,443			1,011,274
HEX901 Health & Exercise Science Div HEX904 Health & Exercise Sci Course Fees										-	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	558,606	41,100	375,593	267,364	4,616	6,000	1,105,260	1,386,271	410,836	86,210	74,793	22,168	211	8,404,720	180,829		(4,816) -	8,580,733
LIBRARY LIB901 Library Operations											452,599	122,544	194,712	5.800	-	227.184	2.000	189.465	170.040	213.307	63.218	68.016	63.026	18,679	6,631	1,797,221	145.285			1.942.506
LIB904 Lost Books			2,000					15,000		17,000	-			-,	-		-,			-	-	-	-	-	-,		3,000			3,000
LIB927 Library Exhibits LIB945 Library Books - General										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,250			2,250
LIB945 Library Books - General LiB947 Library Books - Continuation																									- 1		20,131 23,900			20,131 23,900
LIB948 Library Books - Serials										-			-	-	-	-	-	-	-	-	-	-	-	-	-		11,000			11,000
LIB950 Library Subscriptions/ Databases										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	113,698			113,698
LIB951 Library Books - OCLC Library Subscriptions/ Other																									- 1		11,000 8,000			11,000 8,000
LIB953 Library Subscriptions/ eBooks										-			-	-	-	-	-	-	-	-	-	-	-	-	-		18,000			18,000
LIB956 Library Subs/ Pay Per View										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,200			37,200
LIB959 Library Subscriptions/ eJournal LIB958 Curriculum Materials Course Fees										-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		169,709			169,709
LIB969 Library Books DPT Health Science											:							- :		- 1					- 1		12,500			12,500
LIB970 Open Edu Resources Textbook Afford										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,500			7,500
LIB971 Academic Innovation TOTAL LIBRARY			2,000				-	15,000		17.000	452,599	122.544	251,934 446,646	5,800	-	56,796 283,980	250 2,250	189,465	68,016 238,056	69,283 282,590	20,532 83,750	17,004 85,020	15,688 78.714	4,649 23.328	6.631	504,152 2,301,373	25,837 609,010			529,989 2,910,383
			2,.00					25,250		,-30	,	,		2,023		10,000	_,	,.33	,	,	,	,	-,	-,	-,	,,	,3			_,,,,,,,,,
GRADUATE STUDIES/SPONSORED RESEARCH GRA901 Graduate Program			30,000							30,000			216,076			54,084		4,648	30,947	59,421	17,610	17,004	14,873	4,408	163	419,234	18,865			438,099
GRA901 Graduate Program GRA903 Graduate Studies - Sales			30,000							30,000	:		210,0/6			54,084		4,048	30,947	59,421	17,610	- 17,004	14,873	4,408	103	419,234	18,865			438,099 18,000
GRA904 Graduate Office Matric Fees		80,000								80,000	-	-	14,180	-	-	-	-	26,000	3,061	3,900	1,156	-	-		910	49,207	8,460			57,667
GRA905 Graduate Assistant Remissions RCD905 RCD Operations										-		-	40.514	-	-	14.767	3.950	280,800	10.202	11.141	3.302	4.421	5.147	1.526	425,950	706,750 94,970	1.800			706,750 96.770
SPO902 Sponsored Research						850,000				850,000	:		40,514 288,132			14,767 53,268	3,950	- :	10,202 68,016	11,141 79,236	23,482	4,421 17,004	14,649	4,341	- 1	94,970 548,128	30,746			96,770 578,874
SPO903 Sponsored Research Support Services										-	-	-	19,160	-	-	-	-		3,230	5,269	1,562	-	-			29,221	4,404			33,625
SPO904 Institutional Review Board TOTAL GRADUATE STUDIES/SPONSORED RESEARCH		80.000	30.000			850.000				960.000	-		578.062	-	-	122.119	3,950	4,648 316.096	115,456	158.967	47.112	38.429	34.669	10.275	163 427,186	4,811 1.852.321	16,930 99,205			21,741 1.951.526
		,	,00			,				,-50			,			,	-,	,-50	,	,	,	,	,	-,	,	,,	,			-,,

MORIX DEFT MAME A AMERICA EADMINISTRATION PIPPOLI Office of VP for Business & Finance AMERICA EADMINISTRATION Office of VP for Business & Finance AMERICA EADMINISTRATION OFFI OFFI OFFI OFFI OFFI OFFI OFFI O	Acct 01100	sect 01200	Acct 01700 A	Acct 01900 Acct 0	2510 Acct	Acct	t 05100 Ac	100,000 30,000 3,000 120,000	40,000 20,000	TOTAL REV 40,000 - 100,000 - 50,000 - 3,000 120,000	Acct 10102		10103 411,395 319,548 - 276,028 207,702 119,736			498,137 	- 4,500 	- 20,000 - 3,000 109,526 11,050 28,860		113,133 - 87,876 - - 75,907 57,190 33,148	33,528 - 26,044 22,496 16,949 9,823	-	138,227 - - 250,543 209,061 115,650	40,966 - - - - - - - - - - - - - - - - - -	700 - - 105 3,833 387 1,010	626,072 - 1,340,046 - - 428,548 1,937,385 1,546,292 736,376 18,630	5,000 200,000 200,000 200,000 2,000 100,000 5,000 89,000 125,000 141,010	(75,000) (485,000) (653,780) (150,000)	Acct 91000 Acc		631,072 200,000 1,540,046 2,000 100,000 358,548 1,541,385 1,017,512 727,386 23,630 121,032
Office of VP for Business & France PFROG Carriago, Maintenance Projects Amount Maintenance Projects MA0214 has instructioned to the Management of Management MA0214 has been provided by the MA0214 has bee								30,000	10,000	100,000 - 50,000 - 3,000		-	319,548		-	874,058 725,244	37,000 35,000	3,000 109,526 11,050	51,012 - - 51,012 42,510	75,907 57,190	26,044 - - 22,496 16,949	263,562 306,072	250,543 209,061	74,252 61,963	105 3,833 387 1,010	1,340,046 - - - 428,548 1,937,385 1,546,292 736,376	200,000 200,000 2,000 100,000 5,000 89,000 125,000 141,010	(485,000) (653,780) (150,000)			200,000 1,540,046 2,000 100,000 358,548 1,541,385 1,017,512 727,386 23,630 121,032
Campus Maintenance Projects MADDI-18 Linkers Official MADDI-18 Mescrids Retention MADI								30,000	10,000	100,000 - 50,000 - 3,000		-	319,548		-	874,058 725,244	37,000 35,000	3,000 109,526 11,050	51,012 - - 51,012 42,510	75,907 57,190	26,044 - - 22,496 16,949	263,562 306,072	250,543 209,061	74,252 61,963	105 3,833 387 1,010	1,340,046 - - - 428,548 1,937,385 1,546,292 736,376	200,000 200,000 2,000 100,000 5,000 89,000 125,000 141,010	(485,000) (653,780) (150,000)			200,000 1,540,046 2,000 100,000 358,548 1,541,385 1,017,512 727,386 23,630 121,032
MAGORI Business Office MAGORI Records Retention Res Bank Processing Charges Bank Processing Charges Bank Processing Charges Bank Processing Charges Proceed Research Processing Charges Bank Processin	· · ·							30,000	10,000	100,000 - 50,000 - 3,000			276,028 207,702			874,058 725,244	37,000 35,000	3,000 109,526 11,050	51,012 42,510	75,907 57,190	22,496 16,949	263,562 306,072	250,543 209,061	74,252 61,963	105 3,833 387 1,010	428,548 1,937,385 1,546,292 736,376	200,000 2,000 100,000 5,000 89,000 125,000 141,010	(485,000) (653,780) (150,000)			1,540,046 2,000 100,000 358,548 1,541,385 1,017,512 727,386 23,630 121,032
ALOD23 Bank Processing Charges (FDC) Capital Planning & Construction (FDC) Capital Planning & Construction (FDC) Lamination (FDC) Lami								30,000	20,000	50,000 - 3,000	- - - - - - - -	-	207,702		-	874,058 725,244	37,000 35,000	109,526 11,050	42,510	57,190	16,949	306,072	209,061	61,963	105 3,833 387 1,010	428,548 1,937,385 1,546,292 736,376	100,000 5,000 89,000 125,000 141,010	(485,000) (653,780) (150,000)			100,000 358,548 1,541,385 1,017,512 727,386 23,630 121,032
Capital Planning & Construction P00512 Jantonia P00512 Jantonia P00512 Jantonia P00512 Jantonia P00512 Copy Center P00513 Mark Roco Mark Rocower P00514 Copy Center Water P00515 Mark Rocower P00505 Solicie P00505 Solicie P00505 Solicie P00507 Water P00507 Solicie P00507 Solici								30,000	20,000	50,000 - 3,000	-	-	207,702		-	725,244	35,000	109,526 11,050	42,510	57,190	16,949	306,072	209,061	61,963	3,833 387 1,010	1,937,385 1,546,292 736,376	5,000 89,000 125,000 141,010	(485,000) (653,780) (150,000)			358,548 1,541,385 1,017,512 727,386 23,630 121,032
90008 Bildy Maint and Albertoin 90012 Aninotral 90013 Cony Center 90013 Cony Center 90013 Cony Center 90013 Cony Center 90014 Cony Center 90015 Cony Center 90016 Cony Center 90016 Cony Center 90016 Cony Center 90016 Cony Center 90017 Cony Center								3,000	20,000	3,000	-	-	207,702		-	725,244	35,000	109,526 11,050	42,510	57,190	16,949	306,072	209,061	61,963	3,833 387 1,010	1,937,385 1,546,292 736,376	89,000 125,000 141,010	(485,000) (653,780) (150,000)			1,541,385 1,017,512 727,386 23,630 121,032
P00912 Annitorial P00920 Campus Grounds Maintenance Copy Center P00931 Copy Center P00932 Mail Room Light and Power P00940 Cappus Cappus P0095 Cappus P0095 Cappus P0096 Cappus P0096 Cappus P0096 Cappus P00970 Cap								3,000	20,000	3,000	-	-				725,244	35,000	11,050				306,072	209,061	61,963	387 1,010	1,546,292 736,376	125,000 141,010	(653,780) (150,000)			1,017,512 727,386 23,630 121,032
Carrous Grounds Maintenance P00331 Cary Certification P00332 Cary Certification P00332 Mail Room P00332 Cary Certification P00332 Cary Certification P00332 Cary Certification P00340 Cary Certification P00330 Coccupation P00330 Coccupation P00330 Coccupation P00330 Coccupation P00330 Certification P0033											-	-		-	-				34,000	33,140	5,023				1,010	736,376	141,010	(150,000)			727,386 23,630 121,032
970932 Mail Room 970900								120,000		120,000 - - - -			-	-	-				-	-						40.000	E 000				121,032
PURDOIL Light and Power PURDOIR Wale PURDOIR Wale PURDOIR Wale PURDOIR HEAD PURDOIR										-	-	-	- :			-	-	18,000		-		-		-	630						
974902 Weter 974903 Gaodine 974904 Heating- Gal 974905 Heating- Gal 974905 Heating- Gal 974907 WOULSalem Utilities 974907 Weter Woulsalem Utilities 974907 Weter Woulsalem Utilities 974907 Weter Woulsalem Utilities 974907 Weter Woulsalem 974907 Weter Woulsalem 974907 Weter Weter 974907											-		-		-	59,472	-	22,564	-	-	-	17,004	16,355	4,847	790	121,032	60,000 865,000	(60,000)			615 000
PU903 Gasoline PU904 Heating - Oil PU905 Heating - Gas PU907 WOL-Salem Utilities P0933 Occupational/Environ Safety P0931 Public Safety February Preparadenes Team September Safety CS905 Computing Services C3905 Til Resale CS905 Technology Support - Students										-																	278,000	(20,000)			258,000
79905 Heating - Gas 79907 WOUS-slarem Utilities 79937 Occupational/Environ Safety 79931 Public Safety 79931 Public Safety 79931 Emergency Preparedness Team 799301 Computing Services 79905 IT Resale 79911 Technology Support - Students															-	-	-	-	-			-		-	-	-	36.000	(12,000)			24.000
WOU-Salem Utilities									l l		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000				25,000
PO933 Occupational/Environ Safety Public Safety Public Safety Public Safety CS901 Computing Services CS901 IT Resale CS911 Technology Support - Students										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	560,000	(280,000)			280,000
SS917 Public Safety SS926 Emergency Preparedness Team CS901 Computing Services CS905 IT Resale CS911 Technology Support - Students										-	-	-	57,000	-	-	-	-	-	17,004	15,675	4,646	-	-	-	-	94,325	45,000 10,000				45,000 104,325
Emergency Preparedness Team											- 1	- :	76.836			387,841	71.345	92,698	17,004	21.130	6.262	127.530	126,277	37.424	3.244	967,591	21.505	(240.960)			748.136
JCS905 IT Resale JCS911 Technology Support - Students										-		-	-	-	-	-		-	-	-	-	-	-	-		-	3,000			- 1	3,000
JCS911 Technology Support - Students								25,000		25,000		-	513,516	-		1,243,686	20,500	100,647	85,020	141,217	41,852	246,694	347,652	103,030	3,523	2,847,337	125,992	(190,000)		- 1	2,783,329
											-	-	-	-	-	-	-	9,661	-	-	-	-	-	-	338	9,999	40,000	(50,000)		- 1	(1)
								10,000		10,000	-	-	-	-	-	-	-	52,832	-	-	-	-	-	-	1,849	54,681	543,321 187,996	(10,000)		- 1	598,002 177,996
JCS914 Campus Sortware JCS915 Ellucian Services - Banner Support										: I				- :						- 1							681.775	(10,000)		- 1	681.775
JCS916 GFA Machines	-									-	-	-	-	-								-			-	-	120,000				120,000
OTAL FINANCE/ADMIN		-					•	288,000	60,000	348,000			1,981,761	1,060		4,200,986	176,345	468,838	365,586	545,276	161,600	1,249,930	1,203,765	356,758	16,409	10,728,314	4,474,599	(2,476,740)	-	- 1	2,726,173
TUDENT AFFAIRS																															
DS901 VP of Student Affairs										-	-	-	415,140	-	-	40,182	-	14,364	63,765	114,164	33,834	17,004	11,050	3,275	503	713,281	34,041				747,322
M924 Office of Admissions										-	-	-	636,932	312	-	172,676	1,700	82,641	187,044	175,242	51,937	68,016	47,954	14,213	2,892	1,441,559	565,111				2,006,670
OS809 Community Internship Program										-	-	-	-	-	-	-	-	27,944	-	-	-	-	-	-	978	28,922	-				28,922
DS906 Career Development Center DS911 Office of Disability Services										-	-	-	140,664 402,423		-	60,073	-	3,301	34,008	38,682	11,464 40.597	12,923	16,520	4,896	116	322,647 948.441	18,394 62.380				341,041 1.010.821
OS911 Office of Disability Services OS948 Upward Bound Program											- 1	- :	31,617	95,706		53,472		45,564	136,032 8,298	136,985 8,694	2,577	17,004	14,705	4,358	1,595	51,186	8,325				59,511
OS997 Veteran's Success Center										-	-		54,336		-	-	-	-	17.004	14.942	4,428	-		-	-	90.710	4.500				95.210
OS999 Abby's House - GF										-	-	-	61,788	-	-	-	-	10,125	17,004	16,992	5,036	-			354	111,299	16,064				127,363
Al908 Financial Aid Operation										-	-	-	441,783	-	-	129,144	6,000	17,550	119,028	121,491	36,005	51,012	37,164	11,014	614	970,805	130,671				1,101,476
MSS901 Multicultural Student Services										-	-	-	219,420	2,142	-	-	-	18,529	68,016	60,930	18,059	-	-		649	387,745	17,155				404,900 7.500
AB901 Study Abroad Program EO908 New Student and Family Programs										-	-	-	9.348	-	-	-	-	62 274	2,550	2,571	762	-		-	2.180	79 685	7,500 25.153				104.838
EO909 ID Photography								5,000		5,000			3,346	- 1		- 1		1,824		2,3/1	-	- 1			64	1,888	3,000				4,888
TOTAL STUDENT AFFAIRS								5,000		5,000			2,413,451	98,160		455,547	7,700	284,116	652,749	690,693	204,699	165,959	127,393	37,756	9,945	5,148,168	892,294				6,040,462
EVELOPMENT IN ADVANCEMENT																															
OM902 Strategic Comm & Marketing										-	-	-	286,303	-	-	-	5,000	26,840	51,012	68,072	23,334	-	1,375	408	939	463,283	49,220				512,503
IA604 Magazine											-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,000				22,000
IA907 Office of Inst. Advancement IA922 Alumni Office					19	194,070				194,070	-	-	561,809 70,000	-	-	-	3,000 3,000	20,000	106,275 17,004	154,498 19,250	45,787 5,705	-	825 825	245 245	700	893,139 116,029	30,000 15,000				923,139 131,029
IA922 Alumni Office IA954 Annual Fund											- 1	- :	63,000				3,000		17,004	17,325	5,705		825	245		102,464	20,000				122 464
IKT902 Marketing										-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	228,590				228,590
OTAL DEVELOPMENT IN ADVANCEMENT		-			- 19	194,070	•			194,070	-		981,112	-		-	11,000	46,840	191,295	259,145	79,961	•	3,025	898	1,639	1,574,915	364,810	-			1,939,725
NERAL INSTITUTION																															
EN710 Institution Wide - Instruct Support										-	-	-	-	-		-				-	-	-	-	-	-	-	900,000			- 1	900,000
N803 Operating Reserve										-	-	-	(250,000)	-	-	(285,000)	50,000		-	(68,750)	(20,375)	-	(64,625)	(19,153)	-	(657,903)	300,000			- 1	(357,903)
EN812 College Center Gen Fund Use			8E 000				575 000	125 000	40.000	1 025 000	-	-	-	-	-	-			-	-	-	-	-	-	-	-	160,000			- 1	160,000
N819 General Institutional Expense N837 Admin Cost Recoveries (Auxiliary)			85,000			1,6	575,000	125,000	40,000	1,925,000	- 1	- 1	- 1	- 1		- 1						- 1		-	- 1	- :		(1 300 000)			(1,300,000)
:N837 Admin: Cost Recoveries (Auxiliary) :N862 Summer Session - Even	250,000									250,000				- :						- 1								(2,300,000)		1 '	-,500,000)
N863 Summer Session - Odd 1	1,750,000									1,750,000		-										-			-					- 1	- 1
N877 Institution-Wide SELP Loans				37	9,248					379,248		-	-	-	-	-			-			-		-	-	-	115,000			294,000	409,000
N896 Copier Replacement Reserve										-	-	-	-	-	-	-			-	-	-	-	-	-	-	-	30,000			- 1	30,000
I941 State Government Assessments I944 Instruction Fees 30	30,669,024	470.000	2.416.105							34.555.129	- :		13.020	- :					3.996	3.581	1.061	- 1		- :	1	21.658	49,679 1.400.000			- 1	49,679 1,421,658
1945 Fee Remissions	30,003,024	470,000		(5,500,000)		3	325,000			(5,175,000)			15,020	- 1					-		-,001			-	- 1		1,400,000				
N954 Indirect Cost Recoveries					50	500,000				500,000	-	-	-	-	-	-			-	-	-	-	-	-	-	-				- 1	- 1
N971 Staff/Dependents at other Inst										-	-	-	-	-	-	-			-	-	-	-	-	-	-	-	20,000				20,000
N983 Institutional Wide											-	-	-	-	-	-			-	-	-	-	-	-	-	-	222,405		_		222,405
N984 Prior Yr Balance To/From BD 901 Colleges/Stdn Aff Indirect Cost Rc				33,45		650 000				33,457,425 650.000	-	-	-	-	-	-			-	-	-	-	-	-	-	-	650 000		5,	150,000	5,150,000 650,000
	32,669,024	470,000	3,501,105	(5,500,000) 33,83			000.000	125,000	40,000			-	(236,980)	-		(285,000)	50.000		3,996	(65,169)	(19.314)		(64,625)	(19,153)	-	(636,245)		(1.300.000)		144,000	7,354,839
													(230,300)																		
CURRING BUDGETED GENERAL FUND 32	32,669,024	550,000	3,536,105	(5,500,000) 33,83	5,673 2,19	194,070 2,0	000,000	500,000	100,000	69,885,872	11,325,089	4,379,515	11,187,636	566,748	925,941	6,319,239	260,061	1,575,813	6,045,413	7,779,691	2,313,373	2,080,745	1,809,309	536,224	471,277	57,576,074	13,668,609	(3,776,740)	(8,893) 5,	167,131 7	2,926,180
									- 1	Ш																				1	

Western Oregon University	Tuition	Study	Other	Fee	State	Gift	Interest &	Sales &	Other		Tenure-	NTT	Unclass	Other	Academic	Classified	Classified	Student	Uncl	Uncl	Uncl	Classified	Classified	Classified			Services	Intrni Sales T	ransfer In Tr	ansfer Out	
FY24 Education & General Fund Budget		Resource	Student	Remissions	Resource	Grants &	Royalties	Services	Revenue		Faculty	Faculty	Salary	Unclassified	Pay	Salary	Pay	Pay	Health/Life	Retirement	Other	Health/Life	Retirement	Other	Student		and	Reimburse			
By Index		Fees	Fees		Redistrib	Contracts					Salary	Salary		& Faculty Pay	Summer				OPE	OPE	OPE	OPE	OPE	OPE	OPE		Supplies	(Redctn/Exp)			
	(+)	(+)	(+)	(-)	(+)	(+)	(+)	(+)	(+)		(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	Total	(+)	(-)	(-)	(+)	
INDEX DEPT NAME	Acct 01100	Acct 01200	Acct 01700	Acct 01900	Acct 02510	Acct 03000	Acct 05100	Acct 06000	Acct 08000	TOTAL REV	Acct 10102	Acct 10102	10103	10200	Acct 10203	Acct 10301	Acct 10400	Acct 10501	Acct 10964	Acct 10967	Acct 10968	Acct 10974	Acct 10977	Acct 10978	Acct 10988	Personnel	Acct 20000	Acct 79000 A	Acct 91000 A	cct 92000	TOTAL EXP
GEN984 Smith Fine Arts										-																-				47.136	47,136
VPF904 Sustainability Funds					1,022,214					1,022,214																-	822,214			200,000	1,022,214
GEN984 Athletics FY23 Overage										-																-				1,000,000	1,000,000
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										-																-		((1,400,000)		(1,400,000)
PSS917 Public Safety Radios										-																-	35,000				35,000
DEI901 Equity Audit										-																-	80,000				80,000
MKT902 Marketing Rollover										-																-	108,000				108,000
SEO908-1 Destination Western										-	-	-	177,588	-	-	17,623			48,462	48,836	14,474	6,802	4,846	1,436		320,067	-		(200,000)		120,067
PRO816 EAB Contract										-																-	380,000				380,000
TOTAL ONE-TIME FUNDS					1,022,214					1,022,214			177,588			17,623			48,462	48,836	14,474	6,802	4,846	1,436		320,067	2,029,599	. ((1,600,000)	1,247,136	1,996,802
EDUCATION & GENERAL FUND TOTAL	32,669,024	550,000	3,536,105	(5,500,000)	34.858.887	2.194,070	2.000.000	500,000	100.000	70.908.086	11.325.089	4.379.515	11.365.224	566,748	925,941	6.336.862	260,061	1.575.813	6.093.875	7.828,527	2.327.847	2.087.547	1.814.155	537,660	471,277	57.896.141	15.698.208	(3,776,740) (1.608.893)	6.714.267	74.922.982

Western Oregon University FY24 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC)	Enrollment Fees (+)	Resource Redistrib Co (+)	s, Grants & Investment ntracts (+) (+)	(+)	Revenues :	Svc Dept Sales Reimb (+)	Total	(+)	Other Unclassified Pay (+)	Salary (+)	Classified Pay (+)	Student Pay (+)	Uncl Health/Life OPE (+)	Uncl Retirement OPE (+)	Uncl Other OPE (+)	Classified Health/Life OPE (+)	OPE (+)	Other OPE (+)	Student OPE (+)	Total	Services and Supplies (+)	Admin Overhead (+)	(+)	Aid (+)	for Resale (+)	Costs (+)	(+)	Transfer In 1	(+)		NET
BIDDX FUND TYPE DEPT HAME DESIGNATED OFF AND SERVICE DEPTS FUNDS	3,500 9,999	Acct 02520 Acc	2	40 3,000 40 1,000 00 4,700	542,470 3.000	34,450	542,470 40 3,500 9,999 3,000 34,690 1,000 5,000 3,000	314,381 	3,000		Acct 10400	Acct 10501	51,012 - - - - - - - -	86,455 - - - - - - - - 825	25,622 - - - - - 245	Acct 10974		Acct 10978		477,470 - - - - - - - - - - - - - - - - - - -	65,000 40 3,500 9,090 2,727 34,690 909 475 3,000	Acct 28204	Acct 28811	Acct 50000	Acct 60000 A	909 273 91 455	cct 80500 1	Acct 91000	Acct 92000	542,470 40 3,500 9,999 3,000 34,690 1,000 5,000 3,000	ignoring depr.)
SAB902 DESOP Non-Credit International Program CAD910 DESOP WOU Band Festival CAD912 DESOP Description CAD928 DESOP Quarier Scubture Stone CAD929 DESOP WOU Choral Festival			1 2	80 05 10,000 00 30 510	3,000		10,105 200 30 510	-	3,000	-		500 300	-	825 - -	245 - -	-	-	-	18	4,588 - - 311	72 4,598 - 30 152			200		8 919 47				10,105 200 30 510	-
DEF910 DESOP CAI Non-Credit Special Projects TR0909 DESOP TR Consulting Services TR0911 DESOP TR Publications TR0914 SERVICE TR Tech Support Center TR0886 DESOP Traffic Safety Education	34,635		1,5	00 2,000 00 500		30,000	3,500 800 30,000 34,635			-			-	-	-	-	-	- - -	-	-	3,181 727 30,000 31,486					319 73 3,149				3,500 800 30,000 34,635	-
GFA935 DESOP General Scholarship Fund UCS904 SERVICE Computer Maintenance UCS907 SERVICE Telecommunications TOTAL DESIGNATE OPS AND SERVICE DEPTS FUNDS	48,134		- 4,1	80 48,920 56,000 75 126,630	545,470	77,630 1,400,000 1,542,080	77,630 1,456,000 2,266,489	314,381	6,000	34,342 267,159 301,501	3,400 14,000 17,400	1,400	51,012	88,105	26,112	8,366 51,012 59,378	10,379 77,319 87,698	3,076 22,915 25,991	- 49 - 78	61,012 432,405 979,856	16,618 1,023,595 1,230,190		-	50,000	-	6,243	240,000 240,000	-		50,000 77,630 1,696,000 2,506,489	-
AUXILIARY ENTERPRISES FUNDS (EXCLUDING ATHLETICS & IFC) DMS17 AUX DLA Smith Series Revenue Odd Year DMS27 AUX DLA Smith Series Revenue Even Year DMS960 AUX Smith Fine Arts PSS922 AUX Parking GEN876 AUX Recreation Center Building Fee			5,000 74,202	20,000 427,845			25,000 74,202 427,845 332,055	- - 41,247 65,862		- - - 60,454	5,000	30,000	12,753 8,502	11,343 18,112	- - 3,362 5,368	- - - 25,506	18,000	5,335	1,050	- - 68,705 243,189	23,148 190,000	1,852 5,497 34,656						(40,000)		25,000 74,202 427,845 400,000	- - - (67,945)
GEN876 AUX Recreation Centre Building Fee GFA962 AUX Vending In(copiety-Library GFA964 AUX Vending Income-General AUX990 AUX AUX990 AUX AUX Conference Services AUX991 AUX	332,055			500 5,000 43,216 700,000			500 5,000 43,216 700,000	59,532 68,604		173,921	10,000	2,000 15,000	17,004 17,004	16,371 18,866	4,852 5,591	68,016	- - - 50,578	14,990	70 525	99,829 443,095	462 - 5,000 150,000	8,387 79,448			400,000			(70,000)	5,000	499 5,000 43,216 1,072,543	(67,945) 1 - - (372,543)
OUR901 AUX University Residences Operations OUR902 AUX Residence Hall Prog & Training OUR903 AUX Residence Hall Association OUR919 AUX Vending Income -Dorms	(50,000)		1,0	00 6,604,230 00		154,000	6,714,230 - - 1,000	536,964 - - -	2,900	195,355 - - -	12,900	201,000	174,291 - - -	148,464	43,998 - - -	68,016 - - -	57,271 - - -	16,973 - - -	7,035 - - -	1,465,167 - - -	2,249,114 38,888 37,037 5,000	297,143 3,112 2,963 400	1,252,242					(180,000) (42,000) (40,000)	1,522,814	6,606,480 - - 5,400	107,750 - - (4,400)
AUX977 AUX Residential Dining AUX978 AUX Retail Dining AUX993 AUX The Pres AUX994 AUX Allegro AUX996 AUX Western Deli AUX996 AUX Western Grill				3,479,460 15,000 151,150	294	226,000	3,479,754 226,000 15,000 151,150	220,608 - - - - -	500	659,738 - - 9,837 - -	9,500	306,352 11,570 43,126	51,012 - - - - -	60,806 - - - - -	18,021 - - - - -	276,315 - - - 4,251 -	184,042 - - 2,705 -	54,543 - - 802 - -	10,722 - 405 1,509 -	1,852,159 - 11,975 62,230 - -	503,661 4,000 25,500	254,466 - 2,078 11,251 -			825,000 10,000 52,903				208,000	3,643,286 - 28,053 151,884 	(163,532) 226,000 (13,053) (734) -
SHC901 AUX Undist Student Health Fee SHC904 AUX Health Service SHC916 AUX Health Counseling Building Fee DOE993 AUX Q-Loop Studios	1,588,787 81,613				32,005	1,000	1,620,792 81,613 1,000	276,333 -	10,124	342,938 -	58,478		85,020 -	78,775 -	23,346 - -	102,024	110,389 -	32,716	-	1,120,143 -	268,317 925	111,077 - 74	158,000				107,844	(77,990)	77,990	1,687,391 77,990	41,245 3,623
CAD953 AUX Rainbow Dance Theatre			25,167	12,000	4.50-		37,167	- 113.065	25,000	-	4000	47.025		6,875	2,038	-	-			33,913	500	2,754						(150,000)		37,167 204 183	- 39 177
PRO817 AUX Child Development Center TOTAL AUXILIARY ENTERPRISES FUNDS (EXCLUDING ATHLETICS & IFC) TOTAL DESIGNATED OPS, SERVICE DEPTS, AND AUXILIARY ENTERPRISES				241,860 00 11,700,261 75 11,826,891	33,799			1,382,215		26,240 1,468,483 1,769,984	4,000 99,878 117,278	47,022 656,070 658,270	42,510 408,096 459,108				1,100 424,085 511,783								1,287,903 1,287,903			(599,990)	2,213,804 2,213,804	14,491,138	39,177 (204,409) (204,409)

1000000000000000000000000000000000000	rn Oregon University acidental Fee Budgets	Other Student Fees (+)	Gifts, Grants & Contracts (+)	Investment (+)	Sales & Services (+)	Other Revenues (+)	(+)	Total	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	Services and Supplies (+)	General Admin Overhead (+)	Travel	Depreciation (+)	Incidental Fee Allocation (-)	Transfer Out (+)		NET
10 11 11 11 11 11 11 11	DEPT NAME	Acct 01700	Acct 03000	Acct 05100	Acct 06000	Acct 08000	Acct 09000	Revenue	Acct 10103	Acct 10200	Acct 10301	Acct 10400	Acct 10501	Acct 10964	Acct 10967	Acct 10968	Acct 10974	Acct 10977	Acct 10978	Acct 10988	Personnel	Acct 20000	Acct 28204	Acct 39000	Acct 80500	Acct 91105	Acct 92000	TOTAL EXP	(Ignoring dep
Standard Treatment 1512/05 151	ISTRATIVE																												
151-00 1	7 IFC Computer Reserve							-	-		-			-	-	-	-	-	-	-	-		-			(11,560)	11,560	-	
								-	-		-			-	-	-	-	-	-	-	-		-			-	-	-	
1,000,000,000,000,000,000,000,000,000,0	SS Incidental Fees	151,950						151,950	-		-			-	-	-	-	-	-	-	-		-				-	-	
															-						-		-						
976 (May Need) 11,000 - 27,000 - 72,000	DMINISTRATIVE	3,649,854						3,649,854													-					(11,560)	3,416,934	3,405,374	
11,000 11,000 12,201 12,201 1,607																													
Interprete placed 11,680 12,20 13,445 1,727 13,445 1,727 13,445 1,727 1,7264 1,7264 1,727 1,7264 1,7264 1,727 1,7264 1,7264 1,727 1,7264 1,7264 1,7264 1,7264 1,727 1,7264								-			-			-	-	-	-	-	-									-	
TRIBLEMENT ON WAY AND/OLD AMPROVATION ON THE PROPERTY OF THE	BBY'S HOUSE/FOOD PANTRY		-	-	-		-	-		-	-	-	21,761	-	-	-	-	-		762	22,523	-	1,667	-	•	(24,190)		-	
TRESSORY OF THE PROPERTY OF TH																													
IRADIAN Commencation Commencat	Interpreters (Access)							-		11,680				-	3,212	952	-			-	15,844	-	1,173			(17,016)		1	
AMOVIL Communications	CCESS	-					-	-		11,680					3,212	952					15,844		1,173			(17,016)		1	
AMOUND Commentations	TED STUDENTS OF WOLL																												
ASMOC Commensations (Model Listed Nations) ASMOC Commensations (Part 1997) ASMOC Commensations (Part 1997) ASMOC Commensations (Part 1997) Associated Listed Nations (Part 1997) Associated Nations (Part 1997) Associated Listed Nations (Part 1997)		1									33.485		70.279				17.004	9.208	2.729	2,460	135.165	6.128	10.456		1.151	(151.749)		1.151	
Model Under National Multicolaries Fearmer		1											.0,275	-	_		-7,004	3,200	2,723		-13,103				1,131				
ANDUE Escalars Capacity ANDUE Escalars Capaci		1						-			-				-		-		-		-								
Natural Science 1		1												_	_		-	-			-								
Millionard Student Union		1						-			-				-		-		-	-	-							1	
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ASM Mellicatural Programs Business & Common								-	_		-			_	_	_		_	-		_							-	
Bulmens & Frommis								-	_		-			_	_	_		_	-		_								
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Black Student Union Math Club								-	_		-			_	_	_		_	-		_							1	
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Pik Alpha Teta OCARTOS TUDMYS OF WOU		1						-			-			-	-	-	-	-	-	-	-		7					- 1	
Control of Note 17,004 17,004 18,205 17,004 18,205 17,004 18,205 17,004 18,207 1,151 17,000 1,153		1						-	-		-			-	-	-	-	-	-	-	-		7					- 1	
C-Footbal -C-Volle -C-Volle - -C-Volle			-					-			33,485	-	70,279	-	-	-	17,004	9,208	2,729	2,460	135,165	67,713	15,027	-	1,151	(217,903)	-	1,153	
KF-Football																													
C-Footbal -C-Volle -C-Volle - -C-Volle	IFC - Administration	1																		_		24 777	1 834			(26 611)		_	
IfC-Volleyhall -		1						-			-				-		-		-	-	-			165.000					
IFC-Women Soccer		I						-			-			_	_	_		_	-		_	-,						_	
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IFC - Baseball - - - - - - - - -		I									-				-		-		-	-	-	_							
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FC-M Cross Country		1													- 1							- 1							
IFC-W Cross Country		I							1																				
		1													- 1	- 1						- 1	4.255	57,500		(61,755)			
		-		-	-	-	-	-	-		-	-		-	-	-		-	-	-	-	52,777	57,556	725,000	-	(835,333)	-	-	

Western Oregon University	Other	Gifts, Grants		Sales &	Other	Svc Dept		Unclass	Other	Classified	Classified	Student	Uncl	Uncl	Uncl	Classified		Classified			Services	General	Travel	Depreciation		Transfer Out		
FY24 Incidental Fee Budgets	Student	&	Investment	Services	Revenues	Sales Reimb		Salary	Unclassified	Salary	Pay	Pay	Health/Life	Retirement	Other	Health/Life	Retirement	Other	Student		and	Admin			Incidental Fee			
	Fees	Contracts							Pay				OPE	OPE	OPE	OPE	OPE	OPE	OPE		Supplies	Overhead			Allocation			
•	(+)	(+)	(+)	(+)	(+)	(+)	Total	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	Total	(+)	(+)	(+)	(+)	(-)	(+)		NET
INDEX DEPT NAME	Acct 01700	Acct 03000	Acct 05100	Acct 06000	Acct 08000	Acct 09000	Revenue	Acct 10103	Acct 10200	Acct 10301	Acct 10400	Acct 10501	Acct 10964	Acct 10967	Acct 10968	Acct 10974	Acct 10977	Acct 10978	Acct 10988	Personnel	Acct 20000	Acct 28204	Acct 39000	Acct 80500	Acct 91105	Acct 92000	TOTAL EXP	(Ignoring depr.)
CAMPUS RECREATION																												
DOS967 Health & Wellness Center				53,000			53,000	263,704		-		146,000	64,887	72,519	21,491	-	-	-	5,110	573,711	141,733	53,480	7,250	366,682	(723,174)	-	419,682	-
DOS982 Health and Wellness Programs				14,000			14,000	-		-		38,000	-	-	-	-	-	-	1,330	39,330	8,410	3,533			(37,273)		14,000	-
DOS983 Aquatic Center Operation							-	-		-			-	-	-	-	-	-	-	-	32,634	2,415			(35,049)		-	-
DOS984 Aquatic Center Programs				45,271			45,271	-		-		40,725	-	-	-	-	-	-	1,425	42,150	-	3,120			-		45,270	1
DOS985 Intramurals				2,000			2,000	-		-		37,000	-	-	-	-	-	-	1,295	38,295	3,000	3,056			(42,351)		2,000	-
DOS986 Turf and Grass Fields				9,000			9,000	-		-		13,000	-	-	-	-	-	-	455	13,455	15,393	2,135			(21,983)		9,000	-
DOS800 Men's Lacrosse							-	-		-			-	-	-	-	-	-	-	-	12,293	1,677	10,368		(24,338)		-	-
DOS801 Men's Soccer							-	-		-			-	-	-	-	-	-	-	-	1,653	183	810		(2,646)		-	-
DOS802 Men's Rugby							-	-		-			-	-	-	-	-	-	-	-	4,618	723	5,148		(10,489)		-	-
DOS803 Women's Rugby	l						-	-		-			-	-	-	-	-	-	-	-	2,826	529	4,320		(7,675)		-	-
DOS804 SORC Rock Climbing							-	-		-			-	-	-	-	-	-	-	-	180	67	720		(967)		-	-
DOS806 Dance Team							-	-		-			-	-	-	-	-	-	-	-	5,005	371			(5,376)		-	-
DOS812 Women's Soccer							-	-		-				-	-	-	-	-	-	-	1.653	183	810		(2,646)		-	-
DOS814 Men's Basketball							-	-		-			-	-	-	-	-	-	-	-	450	34			(484)		-	-
TOTAL CAMPUS RECREATION		-	-	123,271		-	123,271	263,704	-	-	-	274,725	64,887	72,519	21,491		-	-	9,615	706,941	229,848	71,506	29,426	366,682	(914,451)	-	489,952	1
CHILDCARE																												
GEN949 Child Care Reserve							-	-		-			-	-	-	-	-	-	-	-		-			(39,540)	39,540	-	-
TOTAL CHILDCARE		-	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-			-	-	-	(39,540)	39,540	-	-
CREATIVE ARTS																												
CAD935 Guest Artists							-	-	8.044	-		37,733		2,212	656	-	-	-	1,321	49.966	122,459	15,267	33.881		(221,573)		-	-
CAD937 WOU Dance Theatre							-	-	-,-	-		-		· .	-	-	-	-	-	-	,	.,	,	879			879	-
TOTAL CREATIVE ARTS	-					-	-		8.044	-		37.733	-	2.212	656				1.321	49.966	122,459	15.267	33.881	879	(221.573)	-	879	-
STUDENT ENGAGEMENT																												
SEO901 Student Engagement Operations				50,250		190,000	240,250	271,006		113,962	5.877	121,287	85,020	74,527	22,087	44,210	32,955	9.767	4,245	784.943	306.852	80.793	_	482.609	(932,338)	-	722,859	_
SEO902 Ledership, Inclusion, & Activities (LIA)						,				,			,	,	,	,===	,	-,,	.,	,	38,504	3.042	2,592		(44.137)		1	(1)
SEO903 Student Activities Board				3.903			3.903	-		-		15.835	-	-	-	-	-	-	554	16.389	28.835	3,347			(44,670)		3.901	12
TOTAL STUDENT ENGAGEMENT	-	-	-	54,153	-	190.000	244.153	271.006	-	113.962	5.877	137.122	85.020	74.527	22.087	44.210	32.955	9.767	4,799	801.332	374,191	87.182	2.592	482.609	(1.021.145)	-	726,761	1
				0.,,200		200,000		2.10,000		,	0,011		00,020	,	,	,		3,1.01	-,,,,,,,	002,002	0.1.9202	0.,202	-,	,	(4,02.4,2.0)		120,102	_
STUDENT MEDIA																												
SEO904 Student Media	l							-					_	_	-			-		_	3,264	242			(3,506)		_	-
SEO905 Northwest Passage								_				5.023							176	5.199	2,558	575			(8,332)			_
SEO906 Western Journal		3,000					3.000					41.321							1.446	42,767	4,732	3,515			(48,015)		2,999	1
SEO907 KWOU Student Radio Station		3,000		150			150					5.066							177	5.243	2.170	549			(7.813)		149	1
TOTAL STUDENT MEDIA	-	3.000		150		-	3.150	-				51.410							1.799	53,209	12,724	4.881			(67,666)	-	3.148	2
		3,000		130			3,130					22,410							1,,55	23,203	,/	.,001			(37,000)		3,140	-
WOLF RIDE	l																											
DOS979 WOLF Ride	l			3.000			3,000					29.093							1.018	30.111	5.264	2.618		8 499	(34,994)		11.498	1
TOTAL WOLF RIDE				3,000		-	3,000	-				29,093							1,018		5,264	2,618		8,499	(34,994)	-	11,498	1
TOTAL WOOD MIDE				3,000		-	3,000					23,033							1,016	50,111	3,204	2,010		0,433	(34,554)		11,450	-
TOTALIFC	3,649,854	3.000		180.574		190 000	4 023 428	534,710	19 724	147,447	5 977	622.123	149,907	152,470	45.186	61.214	42.163	12.496	21 774	1.815.091	864,976	256 977	700 800	859 820	(3.405.371)	3 456 474	A 638 766	244.482
TOTALITE	3,043,034	3,000		130,374		2,0,000	7,023,420	334,710	13,724	447,447	3,011	ULZ,123	A-3,307	132,470	43,100	01,214	72,103	12,430	-1,774	1,013,031	004,370	230,011	, ,,,,,,,,	033,020	(3,403,371)	3,433,474	7,030,700	244,482

Western Oregon University FY24 Athletics (Non-IFC) Budgets	Enrollment Fees (+)	State Resource Redistrib (+)	Gifts, Grants & Contracts (+)	Investment (+)	Sales & Services (+)	Other Revenues (+)	Total	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	Services and Supplies (+)	General Admin Overhead (+)	Travel	Student Aid (+)	Transfer In	Transfer Out (+)		
INDEX DEPT NAME	Acct 01000	Acct 02520	Acct 03000	Acct 05100	Acct 06000	Acct 08000	Revenue	Acct 10103	Acct 102XX	Acct 10301	Acct 10400	Acct 10501	Acct 10964	Acct 10967	Acct 10968	Acct 10974	Acct 10977		Acct 10988	Personnel	Acct 20000	Acct 28204	Acct 39000	Acct 50000	Acct 91000	Acct 92000	TOTAL EXP	NET
Athletic General Fund Support JF1101 General Fund - Administration JF1201 General Fund - Administration JF1201 General Fund - Administration JF1201 General Fund Ath Support - Forchall JF2101 General Fund Ath Support - Forchall JF2201 Gen Fund Ath Support - Womens Soccer JF2501 Gen Fund Ath Support - Womens Soccer JF2501 Gen Fund Ath Sup- Mes Basketball JF2601 Gen Fund Ath Sup- Mes Basketball JF2601 Gen Fund Ath Sup- Socket JF2901 Gen Fund Ath Sup- Sothball JF3101 Gen Fund Ath Sup- Sothball JF3101 Gen Fund Ath Support - Mens Soccer TOTAL GENERAL RUNS OSPORT			-	-	-	-		310,854 186,531 123,160 317,139 105,768 108,012 134,400 115,260 118,265 108,120 110,760	-	91,519 - - - - - - - - - - - - - - - - - - -			68,645 68,016 34,008 68,016 34,008 34,008 34,008 34,008 34,008 34,008 34,008 34,008 510,749	85,485 51,296 30,019 79,086 29,086 29,703 36,960 31,350 31,697 29,772 29,772 494,646	25,335 15,203 10,038 25,847 8,620 8,803 10,954 9,291 9,394 9,638 8,812 9,027 150,962	34,008 - - - - - - - - - - - 34,008	25,168 - - - - - - - - - - - - - - - - - - -	7,458		648,472 321,046 197,225 490,088 177,482 180,526 216,322 188,649 190,359 191,683 180,673 184,254 3,166,779	1,055,565 200,000 25,000 25,000 50,000 25,000 25,000 25,000 1,430,565	126,099 23,758 14,595 51,067 14,984 15,209 16,008 13,961 17,787 16,035 15,220 15,485 340,208			(1,892,584) (344,804) (211,820) (741,155) (217,466) (220,735) (232,330) (202,610) (258,146) (232,718) (220,893) (224,739) (5,000,000)		- - - - - - - - - - - - - - - - - - -	
TICKETS/COMCESSIONS TITLOI Tecket/sconcessions-Administration JTI-101 Tecket/sconcessions-Equipment JTI-101 Tecket/sconcessions-Tequipment JTI-101 Tecket/sconcessions-Teotoball JTI-102 Tecket/sconcessions-Vollephall JTI-102 Tecket/sconcessions-Vollephall JTI-103 Tecket/sconcessions-W Baskerball JTI-104 Tecket/sconcessions-Seaball JTI-104 Tecket/sconcessions-Softball JTI-104 Tecket/sconcessions-Softball JTI-104 Tecket/sconcessions-Moscer JTI-104 Tecket/sconcessions-Mo					20,000 1,000 1,000 3,000 3,000 1,000 1,000 1,000	-	20,000 1,000 1,000 3,000 3,000 1,000 1,000 1,000	-		-			-	- - - - - - - - - - - - - - - - - - -		- - - - - - - - - - - - - - - - - - -		- - - - - - - - - - - - - - - - - - -	-		18,621 931 931 2,793 2,793 931 931 931	1,379 69 69 207 207 69 69 69				-	20,000 1,000 1,000 3,000 3,000 1,000 1,000	-
Lottery - Administration Lottery - Administration Lottery - Administration Lottery - Lottery		1,396,015					1,396,015														238,375	17,640		1,140,000			1,396,015	
		2,000,000					2,000,000																	-,,			-,,	
RECRUTING JR2101 Recruting - Football JR2201 Recruting - Voilephall JR2202 Recruting - Voilephall JR2202 Recruting - Voilephall JR2202 Recruting - March Stackholm JR2202 Recruting - March Stackholm JR2202 Recruting - Baseball JR2202 Recruting - Softball JR2202 Recruting - Moscor JR2202 Recruting - Mosco						-		-			-	-	-	-	-	- - - - - - - - - - - - - - - - - - -		-			-	906 378 378 378 378 378 378 126 126 126 126 126 126 126 126	12,240 5,100 5,100 5,100 5,100 5,100 5,100 5,100 1,700 1,700 1,700 1,700 1,700 1,700 1,700 58,140	-	(13,146) (5,478) (5,478) (5,478) (5,478) (5,478) (5,478) (1,826) (1,826) (1,826) (1,826) (1,826) (1,826) (1,826) (1,826) (1,826) (1,826) (1,826) (1,826)			
SPECIAL PROJECTS																											·	
JS1101 Special Projects - Administration JS1601 Special Projects - Forformance JS2101 Special Projects - Football JS201 Special Projects - Football JS201 Special Projects - Worden Special JS201 Special Projects - Worden Special JS201 Special Projects - Washeshall JS301 Special Projects - More releasing JS301 Special Projects - More releasing JS401 Special Projects - More Special JS401 Special Projects - Words Country			44,552		195,000		44,552 195,000 - - - - - - - - -	16,202					19,504	4,456	1,320 - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -		-	-	41,482 	- - - - - - - - - - - - - - - - - - -	- - - - - - - - -	181,564				44,552 	-
TOTAL SPECIAL PROJECTS			44,552		195,000		239,552	16,202					19,504	4,456	1,320					41,482		16,506	181,564				239,552	
TOTAL ATHLETICS (NON-IFC) FUNDS		1,396,015	44,552		226,000		1,666,567	1,868,471		91,519			530,253	499,102	152,282	34,008	25,168	7,458		3,208,261	1,697,802	380,800	239,704	1,140,000	(5,062,448)	62,448	1,666,567	

Budget Deficit Reconciliation

FY23 Recurring Deficit	(7,743,992)
\$5M Target Reductions Actual	4,657,054
Change in State Funding (from FY23 Adj budget which was 400K less than actual)	797,435
Net Change in Net Tuition	(257,623)
Net Change in Indirect Revenue	337,500
Increase to Athletics Transfer	(712,247)
Occupational Therapy	(864,151)
Accessible Software	(11,500)
CSD Lab Prep (net)	(56,678)
HSI Position	(118,742)
Incorporated classified step increases	(197,732)
Incorporated T/TT step increases	(230,956)
\$1M Centralized Salary Savings	1,356,500
Correction from FY23 Adj	(60,000)
Creative Arts Division - Rice Events Manager to move from .49 9 months to 1.0 12 months	(66,156)
Stud Affairs position to be 1.0 FTE instead of .88 out of E&G	(8,581)
University Computing Solutions - WebMaster (34I-2)	(94,471)
Misc adjustments	49,995
FY24 Prelim Budget Recurring Deficit	(3,224,344)
Increase to Tuition/Fees due to higher enrollment	1,289,816
Increase to state funding due to \$1B	1,073,325
Increase to Grants/Contracts (grant indirects)	514,070
Increase to faculty rate for CSD/BUS NTT	(117,286)
Increase to unclassified (4% + salary study), added AD for MSSP, removed Benefits Navigator, and	
added .5 HRIS analyst	(564,944)
Increase to classified (held in reserve)	(215,000)
OPE on increases above	(340,205)
Increase to S&S - \$163K correlated to grant indirects	(162,500)
Increase to S&S - \$453K for utilities, offset by \$170K increase to internal sales	(328,240)
Other S&S adjustments (Benefits navigator funding removed)	35,000
Increase to Athletics subsidy	(1,000,000)
FY24 Proposed Adjusted Budget Recurring Deficit	(3,040,308)