

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%
<u>Undergraduate Breakout</u>				
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.

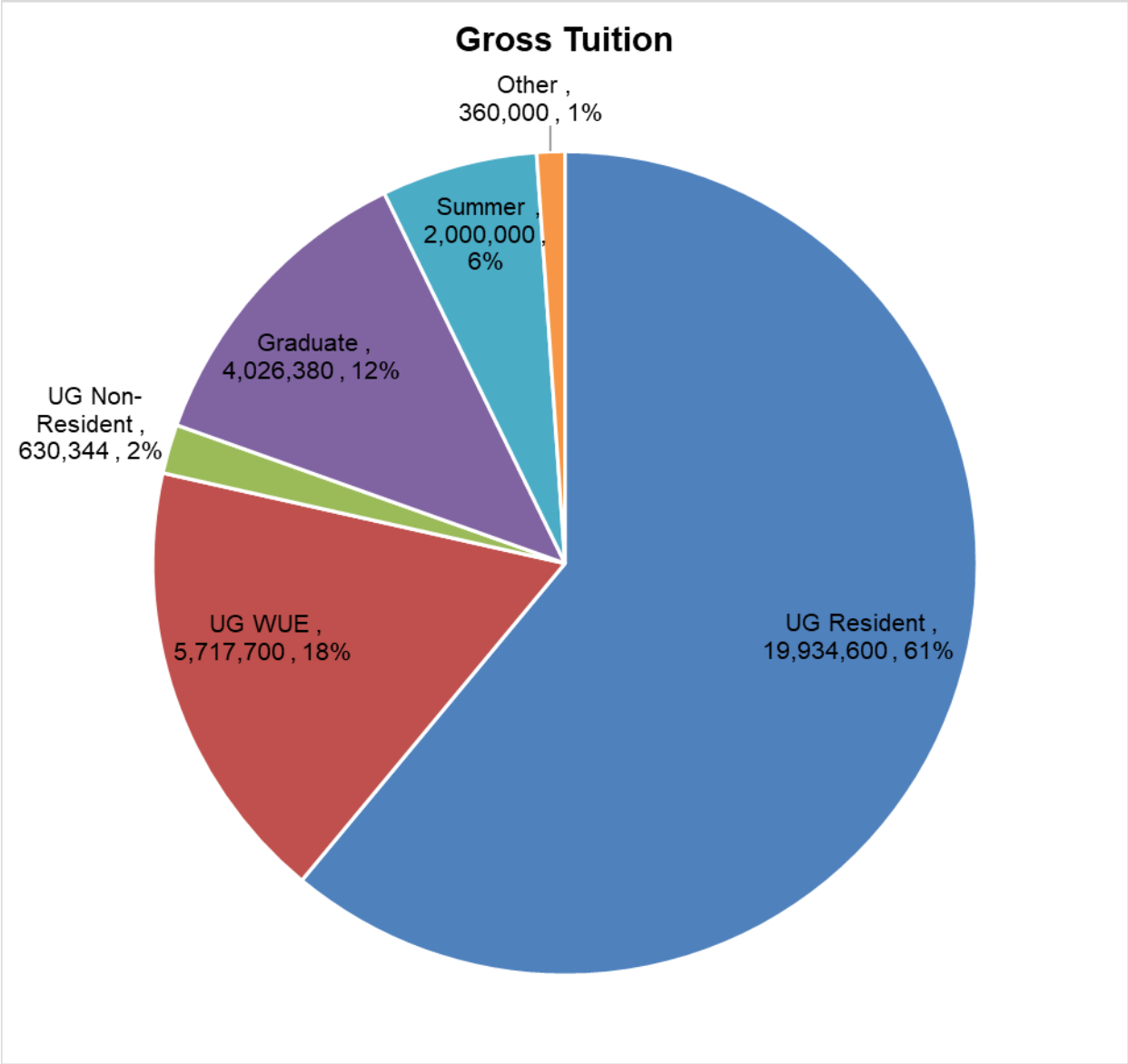


Figure 1: Tuition Revenue by category

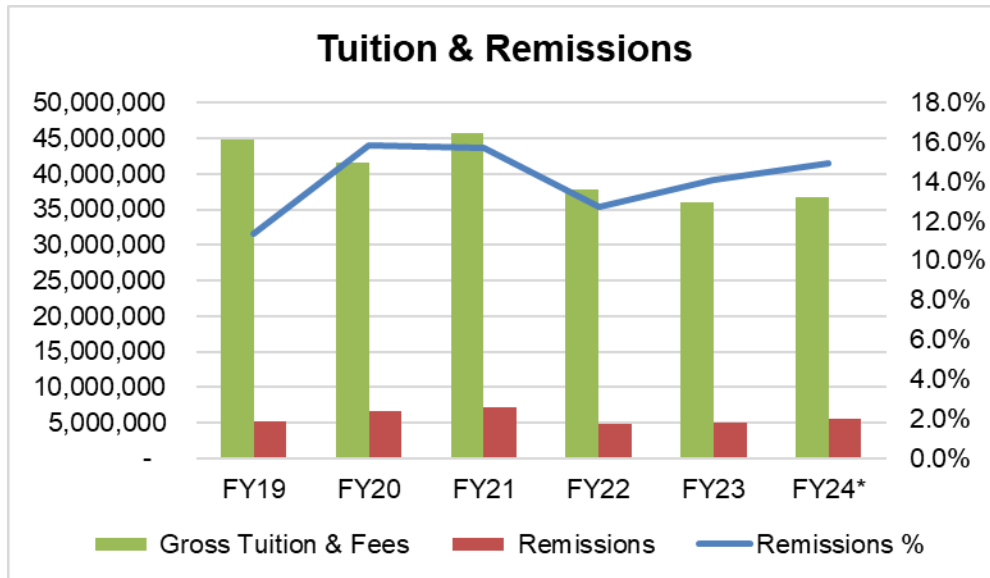


Figure 2: Total gross tuition & fees, total remissions, and remissions as a percentage of gross tuition & fees for FY19 – FY24 (FY24 based on proposed adjusted budgeted numbers).

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 tried 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.

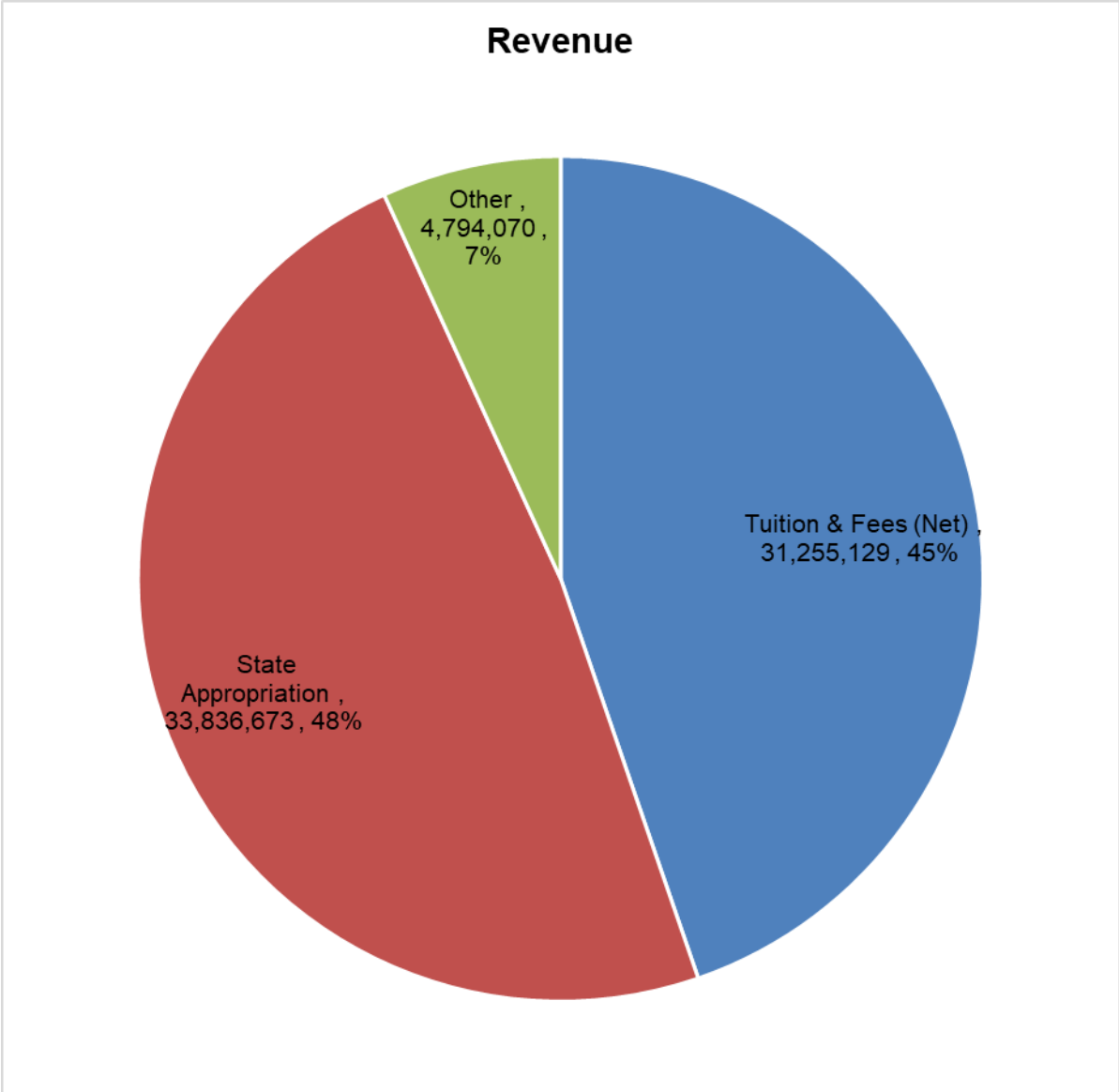


Figure 3: Total revenue by category.

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.).

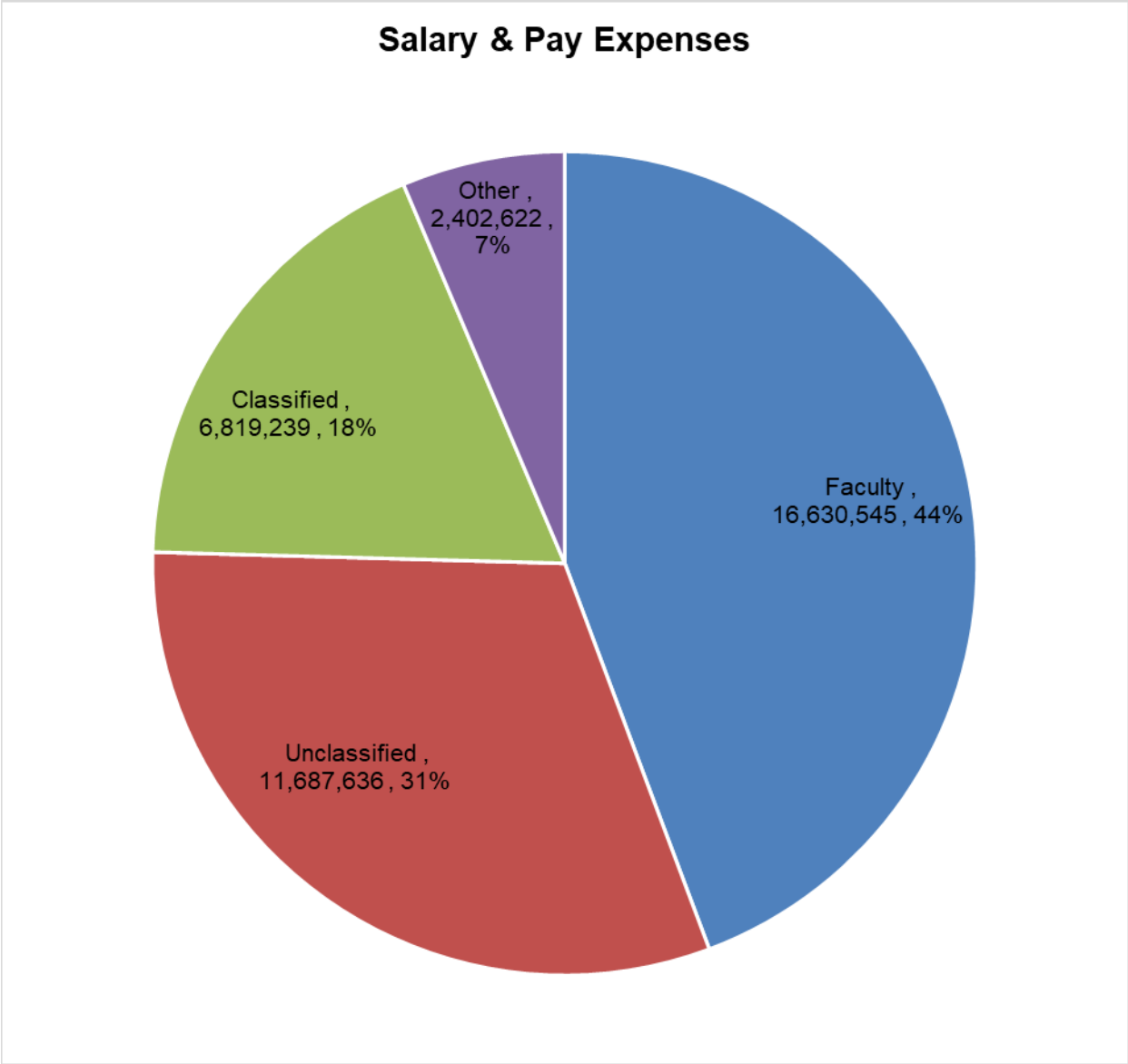


Figure 4: Total salary & pay by category.

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.

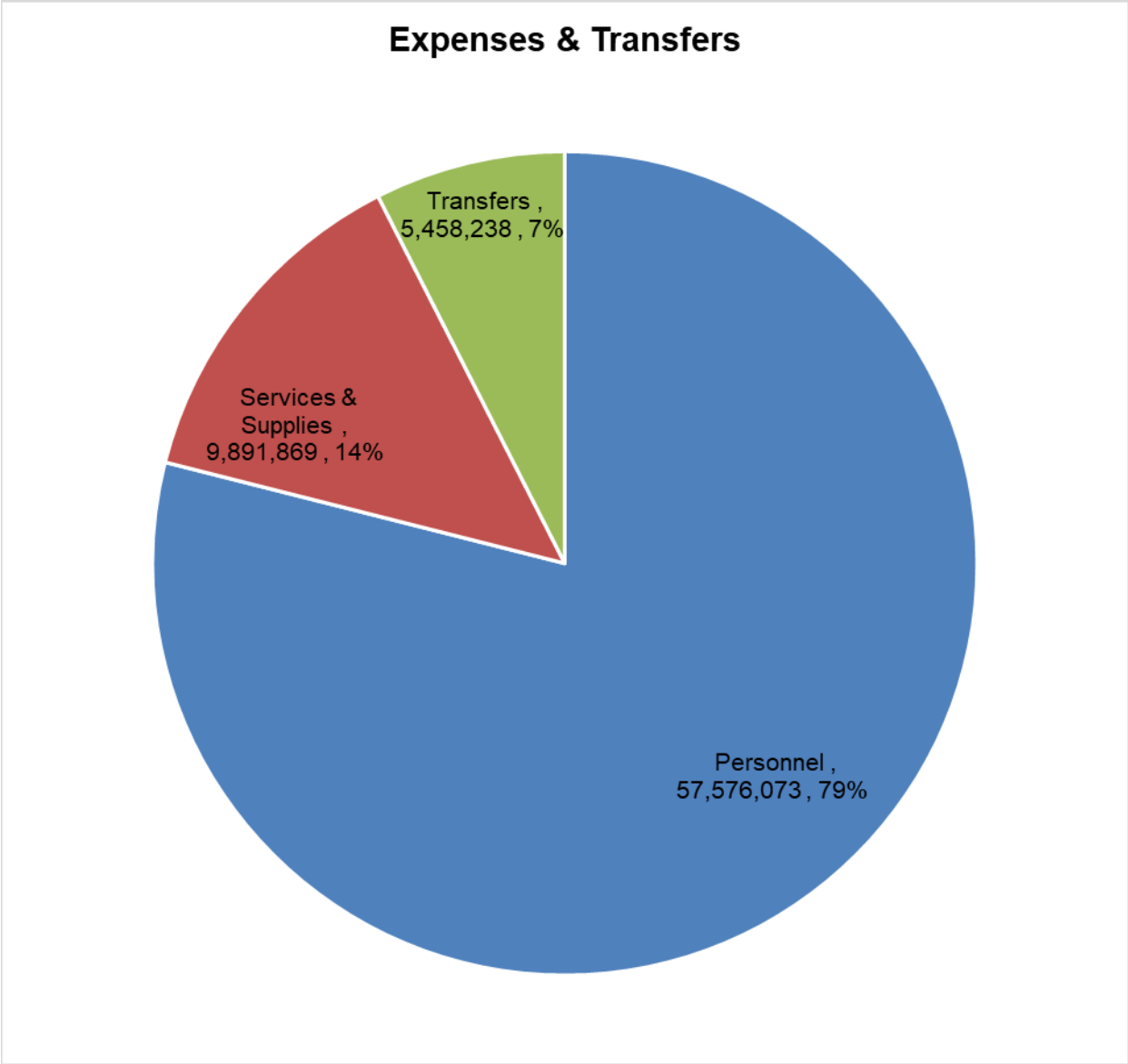


Figure 5: Total recurring expenses and transfers.

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)

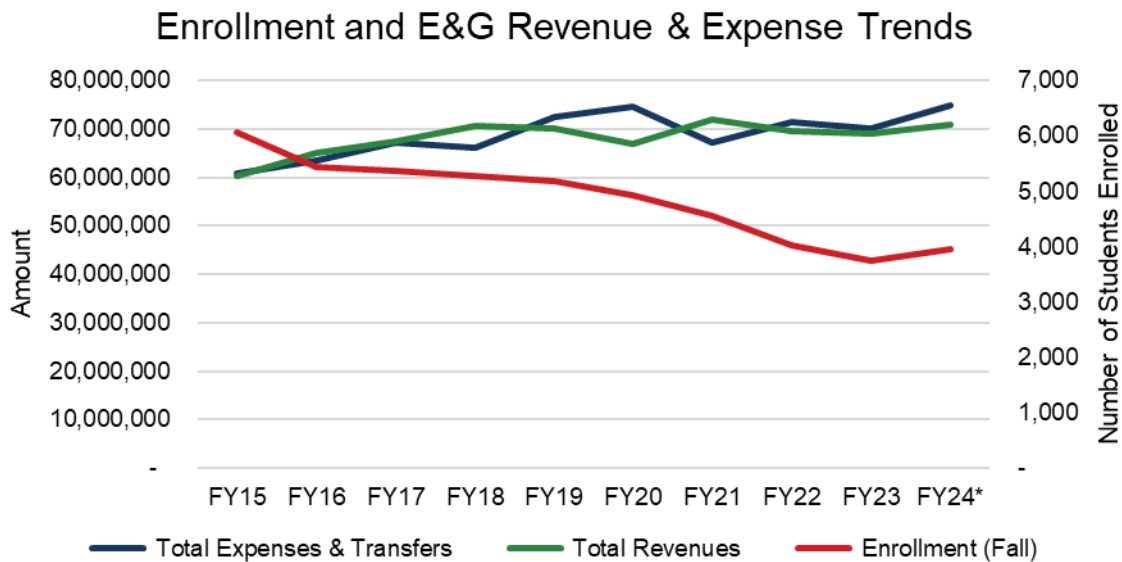


Figure 6: Enrollment (headcounts) and E&G Expense trends over the last 10 years (FY24 based on proposed adjusted budget).

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.

Incidental Fee (IFC) Component:

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

	Education & General (E&G)	Auxiliary (excluding IFC)	Incidental Fee (IFC)	Designated Operations & Service Depts	Total	Total FY24 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	-	-	-	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	-	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)	-	(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-Energy Loan Program (SELP)	379,248	379,248	-	379,248	-
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	-	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
Unclassified Salaries	11,687,636	11,122,692	564,944	9,907,756	1,779,880
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)	-	-	(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				
Fund Balance as a Percentage of Revenues	14.32%				

**Western Oregon University
FY24 Proposed Adjusted Budget
Auxiliary Detail**

	Athletics (excluding IFC)*	Bookstore	Dining	Parking	Student Health & Counseling	University Housing	Other Auxiliaries	Total
Revenues								
Enrollment Fees	-	-	-	-	1,670,400	(50,000)	332,055	1,952,456
Government Resources & Allocations	1,396,015	-	-	-	-	-	-	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	<u>1,666,567</u>	<u>700,000</u>	<u>3,871,904</u>	<u>427,845</u>	<u>1,702,405</u>	<u>6,715,230</u>	<u>761,500</u>	<u>15,845,452</u>
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	<u>3,208,261</u>	<u>443,095</u>	<u>1,926,364</u>	<u>243,189</u>	<u>1,120,143</u>	<u>1,465,167</u>	<u>483,516</u>	<u>8,889,735</u>
Services & Supplies	<u>3,458,306</u>	<u>629,448</u>	<u>1,688,859</u>	<u>224,656</u>	<u>537,394</u>	<u>3,885,899</u>	<u>121,750</u>	<u>10,546,312</u>
Total Expenses	<u>6,666,567</u>	<u>1,072,543</u>	<u>3,615,223</u>	<u>467,845</u>	<u>1,657,537</u>	<u>5,351,066</u>	<u>605,266</u>	<u>19,436,047</u>
Net Transfers	<u>(5,000,000)</u>	<u>-</u>	<u>208,000</u>	<u>(40,000)</u>	<u>-</u>	<u>1,260,814</u>	<u>185,000</u>	<u>(3,386,186)</u>
Total Expenses & Transfers	<u>1,666,567</u>	<u>1,072,543</u>	<u>3,823,223</u>	<u>427,845</u>	<u>1,657,537</u>	<u>6,611,880</u>	<u>790,266</u>	<u>16,049,861</u>
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

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

Western Oregon University
F124 Education & General Fund Budget

INDEX	DEPT NAME	Tuition	Study	Other	Fee	State	GIFT	Interest &	Sales &	Other	TOTAL REV	Tenure-	NTT	Unclass	Other	Academic	Classified	Classified	Student	Uncl	Uncl	Uncl	Classified	Classified	Classified	Student	Total	Services	Intrnl Sales	Transfer In	Transfer Out	TOTAL EXP			
		(+) Acct 01100	(+) Acct 01200	(+) Acct 01700	(-) Acct 01900	(+) Acct 02510	(+) Acct 03000	(+) Acct 05100	(+) Acct 06000	(+) Acct 08000		Faculty Salary (+) Acct 10102	Faculty Salary (+) Acct 10102	Salary (+) 10103	Unclassified & Faculty Pay (+) 10200	Pay Summer (+) Acct 10203	Salary (+) Acct 10301	Pay (+) Acct 10400	Health/Life OPE (+) Acct 10501	Retirement OPE (+) Acct 10564	Retirement OPE (+) Acct 10567	Retirement OPE (+) Acct 10568	Health/Life OPE (+) Acct 10574	Retirement OPE (+) Acct 10577	Retirement OPE (+) Acct 10578	OPE (+) Acct 08988							Personnel	Acct 20000	(-) Acct 79000
COLLEGE OF LIBERAL ARTS & SCIENCES																																			
DLA904	Dean Liberal Arts/Sciences	-	-	-	-	-	-	-	-	-	-	-	-	217,380	-	-	-	-	-	-	-	-	-	-	-	-	40,064	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	-	-	-	-	-	-	-	-	-	-	-	-	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			
CAD948	Art Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
CAD949	Music Practice Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
CAD950	Dance Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
CAD951	Theatre Art Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
CAD952	MIDI Electronic Music Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
CRJ901	Criminal Justice	-	-	-	-	-	-	-	-	-	-	-	-	442,066	233,145	-	4,500	-	44,892	-	-	170,000	179,240	53,796	17,004	12,345	3,659	-	1,162,137	8,595	-	1,170,932			
CSJ902	Computer Science Instruction	-	-	-	-	-	-	-	-	-	-	-	-	598,560	158,222	-	4,500	-	113,400	-	12,403	136,032	168,628	98,868	34,008	31,185	9,242	434	1,316,482	24,045	-	1,340,527			
DLA905	Supplemental Instr Staff-LAS	-	-	-	-	-	-	-	-	-	-	-	-	-	73,600	550,348	-	-	-	-	-	171,586	50,852	-	-	-	-	846,386	-	-	-	846,386			
DLA906	Military Science Labs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	430			
DLA914	LAS Dean's Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,208		
DLA915	Chair Research/Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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 (IC3) Payout	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	135,650		
HUM902	Humanities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
HUM909	Modern Language Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MTH902	Mathematics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MTH904	Math Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MTH905	Physics Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NSM902	Math Dept/Nat Science Div	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NSM965	Biology Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NSM966	Chemistry Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NSM967	ES-GE-PI Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NSM968	GIS Equipment Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OTD901	Occupational Therapy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PSY901	Psychology Division	-	-	-	-	-	-	-	-	-	-	-	-	1,051,930	105,435	-	4,500	-	54,084	-	-	272,064	338,525	94,662	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																																			
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
COLLEGE OF EDUCATION																																			
DOE905	Dean of Education Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CPJ901	Clinical Practice and Licensure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CPJ903	Clinical Prac & Lice Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOE901	Education and Leadership	-	-	-	-	-	-	-	-	-	-	-	-	1,558,287	487,080	157,626	4,500	-	54,084	-	3,000	544,128	607,060	179,908	17,004	14,873	4,408	105	3,632,063	15,380	-	-	3,647,443		
DOE926	DOE Suppl Instructional Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOE953	Chair Research/Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOE964	COE Accreditation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOE965	Bilingual Initiative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOE984	Gentle Endowed Prof. Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOE985	Education/Leadership Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOE986	COE Credit Overlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DOE995	COE Indirect Cost Rc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP901	Deal Studies & Professional Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DP903	Deal Studies Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HEX901	Health & Exercise Science Div	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HEX904	Health & Exercise Sci Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EDUCATION																																			
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LIBRARY																																			
LIB901																																			

Western Oregon University
FY24 Education & General Fund Budget

Tuition		Study	Other	Fee	State	Gift	Interest &	Sales &	Other	Tenure-	NTT	Unclass	Other	Academic	Classified	Classified	Student	Uncl	Uncl	Uncl	Classified	Classified	Classified	Student	Total	Services	Intrnl Sales	Transfer In	Transfer Out	Total EXP		
By Index	DEPT NAME	(+)	Resource (+)	Student Fees (+)	Remissions (-)	Resource Redistrib (+)	Grants & Contracts (+)	Services (+)	Revenue (+)	Faculty Salary (+)	Faculty Salary (+)	Salary (+)	Unclassified & Faculty Pay (+)	Pay Summer (+)	Salary (+)	Pay (+)	Pay (+)	Health/Life OPE (+)	Retirement OPE (+)	Other OPE (+)	Health/Life OPE (+)	Retirement OPE (+)	Other OPE (+)	OPE (+)	Personnel	Supplies (+)	Reimburse (-)	(-)	(-)	(+)		
Acct 01100	Acct 02100	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		Acct 20000	Acct 79000	Acct 91000	Acct 92000			
FINANCE & ADMINISTRATION																																
VPPF01	Office of VP for Business & Finance	-	-	-	-	-	-	-	-	-	-	411,395	-	-	-	-	-	68,016	113,133	33,528	-	-	-	-	636,072	5,000	-	-	-	-	631,072	
VPPF03	Campus Maintenance Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	-	-	-	-	200,000	
BA0901	Business Office	40,000	-	-	-	-	-	40,000	40,000	-	-	319,548	-	-	498,137	4,500	20,000	51,012	87,876	26,044	153,036	138,227	40,966	700	1,340,046	200,000	-	-	-	-	1,540,046	
BA0914	Records Retention	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	2,000	
BA0923	Bank Processing Charges	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	
CP0901	Capital Planning & Construction	-	-	-	-	-	-	-	-	-	-	276,028	-	-	-	-	3,000	51,012	75,007	22,496	-	-	-	-	-	428,248	5,000	-	-	-	-	433,248
PP0908	Bus Maint and Alteration	30,000	20,000	-	-	-	-	50,000	50,000	-	-	207,702	260	874,058	37,000	109,526	42,510	57,390	16,989	263,562	250,543	74,252	3,833	-	1,005	1,937,385	88,000	-	-	-	2,025,385	
PP0912	Janitorial	-	-	-	-	-	-	-	-	-	-	119,736	800	725,244	35,000	11,050	34,008	33,148	9,823	306,072	209,061	61,963	387	-	1,546,292	125,000	-	-	-	-	1,671,292	
PP0920	Campus Grounds Maintenance	3,000	-	-	-	-	-	3,000	3,000	-	-	-	-	412,548	8,000	28,860	-	-	-	-	136,032	115,650	34,276	1,010	-	736,376	141,010	-	-	-	877,386	
PP0931	Copy Center	120,000	-	-	-	-	-	120,000	120,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	5,000	
PP0932	Mall Room	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,564	-	-	-	-	17,004	16,355	4,847	790	121,032	60,000	-	-	-	181,032	
PPU901	Light and Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	865,000	(250,000)	-	-	-	615,000	
PPU902	Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	278,000	(20,000)	-	-	-	258,000	
PPU903	Gasoline	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,000	(12,000)	-	-	-	24,000	
PPU904	Heating - Oil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	25,000		
PPU905	Heating - Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	560,000	-	-	-	560,000		
PPU907	WOU/Salem Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	-	-	-	45,000		
PP0933	Occupational/Environ Safety	-	-	-	-	-	-	-	-	-	-	57,000	-	-	-	-	-	17,004	15,675	4,646	-	-	-	-	-	94,325	10,000	-	-	-	104,325	
PS5917	Public Safety	-	-	-	-	-	-	-	-	-	-	76,836	-	-	387,841	71,345	92,698	17,004	21,130	6,262	127,530	126,277	37,424	3,244	987,591	21,505	-	-	-	-	1,009,096	
PS5926	Emergency Preparedness Team	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	3,000		
UCS901	Computing Services	-	-	-	-	-	-	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	-	-	-	-	3,073,329	
UCS905	IT Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,999	40,000	-	-	-	49,999	
UCS911	Technology Support - Students	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,849	54,681	543,321	-	-	545,170	
UCS914	Campus Software	-	-	-	-	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	187,996	-	-	-	187,996	
UCS915	Ethnic Services - Banner Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	681,775	-	-	-	681,775	
UCS916	GFA Machines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120,000	-	-	-	120,000	
TOTAL 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	-	10,729,314	4,474,599	(2,476,740)	-	-	-	12,726,173	
STUDENT AFFAIRS																																
DO5901	VP of Student Affairs	-	-	-	-	-	-	-	-	-	-	415,140	-	-	40,182	-	14,364	61,765	114,164	33,834	17,004	11,050	3,275	503	713,281	34,041	-	-	-	-	747,322	
ADM904	Office of Admissions	-	-	-	-	-	-	-	-	-	-	636,932	312	172,676	1,700	82,841	187,044	175,242	51,937	68,016	47,954	14,213	2,892	-	1,441,559	565,111	-	-	-	-	2,006,670	
DO5909	Community Internship Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,944	-	-	-	-	-	-	-	-	28,922	-	-	-	-	28,922	
DO5906	Career Development Center	-	-	-	-	-	-	-	-	-	-	140,664	-	-	6,073	-	3,301	34,008	38,682	11,464	32,623	16,520	4,896	116	-	322,647	18,394	-	-	-	-	341,041
DO5911	Office of Disability Services	-	-	-	-	-	-	-	-	-	-	402,423	95,706	53,472	-	45,564	136,032	136,985	40,597	17,004	14,705	4,358	1,595	-	948,441	62,380	-	-	-	-	1,010,821	
DO5948	Upward Bound Program	-	-	-	-	-	-	-	-	-	-	31,617	-	-	-	8,298	8,694	2,577	-	-	-	-	-	-	-	51,186	8,335	-	-	-	-	59,521
DO5987	Veteran's Success Center	-	-	-	-	-	-	-	-	-	-	54,336	-	-	-	-	17,004	14,942	4,428	-	-	-	-	-	-	90,710	4,500	-	-	-	-	95,210
DO5989	Abby's House - GF	-	-	-	-	-	-	-	-	-	-	61,788	-	-	-	10,125	17,004	16,992	5,036	-	-	-	-	-	-	354	111,299	16,064	-	-	-	127,363
FA0909	Financial Aid Operation	-	-	-	-	-	-	-	-	-	-	441,789	-	-	17,550	119,018	121,491	36,005	-	51,012	37,164	11,014	614	-	-	970,805	130,674	-	-	-	1,101,479	
MSS901	Multicultural Student Services	-	-	-	-	-	-	-	-	-	-	219,420	2,142	129,144	6,000	18,529	68,016	60,930	18,059	-	-	-	-	-	-	649	387,745	17,155	-	-	-	404,900
SA8901	Study Abroad Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,500	-	-	-	7,500	
SE0908	New Student and Family Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,051	-	-	-	-	-	-	-	-	79,685	25,153	-	-	-	104,838	
SE0909	ID Photography	-	-	-	-	-	-	5,000	5,000	-	-	9,348	-	-	-	-	62,274	2,550	2,571	762	-	-	-	-	-	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	
DEVELOPMENT IN ADVANCEMENT																																
COM902	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	
DA0604	Magazine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,000	-	-	-	22,000	
DA0907	Office of Inst. Advancement	-	-	-	-	-	-	194,070	194,070	-	-	561,809	-	-	3,000	20,000	106,275	154,498	45,787	-	825	245										

Western Oregon University
FY24 Education & General Fund Budget
By Index

INDEX	DEPT NAME	Tuition	Study	Other	Fee	State	GIFT	Interest &	Sales &	Other	TOTAL REV	Tenure-	NTT	Unclass	Other	Academic	Classified	Classified	Student	Uncl	Uncl	Uncl	Classified	Classified	Classified	Student	Total	Services	Intrnl Sales	Transfer In	Transfer Out	TOTAL EXP		
		(+) Acct 01100	(+) Acct 01200	(+) Acct 01700	(-) Acct 01900	(+) Acct 02510	(+) Acct 03000	(+) Acct 05100	(+) Acct 06000	(+) Acct 08000		(+) Acct 10102	(+) Acct 10102	(+) Acct 10102	(+) Acct 10102	(+) Acct 10102	(+) Acct 10200	(+) Acct 10203	(+) Acct 10301	(+) Acct 10400	(+) Acct 10501	(+) Acct 10964	(+) Acct 10967	(+) Acct 10968	(+) Acct 10974	(+) Acct 10977		(+) Acct 10978	(+) Acct 10988	(+) Acct 20000	(-) Acct 79000		(-) Acct 91000	(+) Acct 92000
GEN984	Smith Fine Arts	-	-	-	-	-	-	-	-	-	1,022,214	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,136	47,136
VPF904	Sustainability Funds	-	-	-	-	1,022,214	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	1,022,214
GEN984	Athletics FY23 Overage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000
FAIR08	RNL Contract	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74,385	74,385
OT0901	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)
PS9917	Public Safety Radios	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	35,000
DE9901	Equity Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000	80,000
MKT902	Marketing Rollover	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108,000	108,000
SE0908-1	Destination Western	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(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	-	-	-	-	-	380,000	2,029,599
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	11,825,089	4,379,515	11,865,224	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	37,896,141	15,698,208	(3,776,740)	(1,608,893)	6,714,267	74,922,982		

Western Oregon University
FY24 Incidenta Fee Budgets

INDEX	DEPT NAME	Other Student	Gifts, Grants & Contracts	Investment	Sales & Services	Other Revenues	Svc Dept Sales Reimb	Total Revenue	Unclass Salary	Other Unclassified Pay	Classified Salary	Classified Pay	Student Pay	Uncl Health/Life OPE	Uncl Retirement	Uncl Other OPE	Classified Health/Life OPE	Classified Retirement	Classified Other OPE	Student OPE	Total Personnel	Services and Supplies	General Admin Overhead	Travel	Depreciation	Transfer In Incidenta Fee Allocation	Transfer Out	TOTAL EXP	NET (Ignoring depr.)		
		Acct 01700	Acct 03000	Acct 05100	Acct 06000	Acct 08000	Acct 09000		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	IFC Computer Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GEN948	Extraordinary Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,560	11,560	-	-		
GEN950	SS Incidenta Fees	151,950	-	-	-	-	-	151,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	151,950	
GEN951	Acad Yr Incidenta Fees	3,497,904	-	-	-	-	-	3,497,904	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,405,374	3,405,374	92,530	
TOTAL ADMINISTRATIVE		3,649,854	-	-	-	-	-	3,649,854	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,560	3,416,934	3,405,374	244,480		
ABBY'S HOUSE/FOOD PANTRY																															
D05975	SPEAK (Abby's House)	-	-	-	-	-	-	-	-	-	-	-	21,761	-	-	-	-	-	-	-	762	22,523	1,667	-	-	(24,190)	-	-	-		
TOTAL ABBY'S HOUSE/FOOD PANTRY		-	-	-	-	-	-	-	-	-	-	-	21,761	-	-	-	-	-	-	-	762	22,523	1,667	-	-	(24,190)	-	-	-		
ACCESS																															
D05923	Interpreters (Access)	-	-	-	-	-	-	-	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	ASWOU Administration	-	-	-	-	-	-	-	-	33,485	-	70,279	-	-	-	-	17,004	9,208	2,729	2,460	135,165	6,128	10,456	-	1,151	(151,749)	-	1,151	-		
ASW909	ASWOU Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	677	51	-	-	(728)	-	-	-		
ASW915	Model United Nations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,013	963	-	-	(13,976)	-	-	-		
ASW926	ASWOU Executive Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,448	108	-	-	(1,556)	-	-	-		
ASW934	Natural Science	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,717	572	-	-	(8,288)	-	1	(1)		
ASW936	Multicultural Student Union	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,337	1,357	-	-	(19,694)	-	-	-		
ASW937	Student Organization Director	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,203	238	-	-	(3,441)	-	-	-		
ASW942	ASWOU Elections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	238	18	-	-	(256)	-	-	-		
ASW943	ASW Multicultural Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,048	152	-	-	(2,200)	-	-	-		
ASW947	Business & Economics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	871	65	-	-	(936)	-	-	-		
ASW948	M.E. Ch. A.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,920	365	-	-	(5,285)	-	-	-		
ASW951	Triangle Alliance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,987	148	-	-	(2,134)	-	1	(1)		
ASW969	Black Student Union	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,137	85	-	-	(1,222)	-	-	-		
ASW972	Math Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	490	37	-	-	(527)	-	-	-		
ASW973	American Sign Language Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	917	68	-	-	(985)	-	-	-		
ASW978	Hawai Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93	7	-	-	(100)	-	-	-		
ASW988	Byte Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	610	46	-	-	(656)	-	-	-		
ASW989	Acapella Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	267	20	-	-	(287)	-	-	-		
ASW990	Student Veterans of America	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,822	135	-	-	(1,957)	-	-	-		
ASW991	UNIDOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	610	46	-	-	(656)	-	-	-		
ASW992	Swing Dance Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	381	29	-	-	(410)	-	-	-		
ASW993	CFHD Public Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	381	29	-	-	(410)	-	-	-		
ASW994	Board Game Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	232	18	-	-	(250)	-	-	-		
ASW995	Pre Med Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93	7	-	-	(100)	-	-	-		
ASW996	Phi Alpha Theta	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93	7	-	-	(100)	-	-	-		
TOTAL ASSOCIATED STUDENTS OF WOU		-	-	-	-	-	-	-	-	33,485	-	70,279	-	-	-	-	17,004	9,208	2,729	2,460	135,165	67,713	15,027	-	1,151	(217,903)	-	1,153	(2)		
ATHLETICS																															
J11101	IFC - Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,777	1,834	-	-	(26,611)	-	-	-		
J12101	IFC - Football	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,000	14,282	165,000	-	(207,282)	-	-	-		
J12201	IFC - Volleyball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,070	55,000	-	-	(59,070)	-	-	-		
J12301	IFC-Womens Soccer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,070	55,000	-	-	(59,070)	-	-	-		
J12501	IFC - Mens Basketball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,070	55,000	-	-	(59,070)	-	-	-		
J12601	IFC - W Basketball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,070	55,000	-	-	(59,070)	-	-	-		
J12901	IFC - Baseball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,290	85,000	-	-	(91,290)	-	-	-		
J13001	IFC - Softball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,290	85,000	-	-	(91,290)	-	-	-		
J13101	IFC - Mens Soccer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,070	55,000	-	-	(59,070)	-	-	-		
J14201	IFC - M Cross Country	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,255	57,500	-	-	(61,755)	-	-	-		
J14301	IFC - W Cross Country	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,255	57,500	-	-	(61,755)	-	-	-		
TOTAL ATHLETICS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,777	57,556	725,000	-	(835,333)	-	-	-		

Western Oregon University
FY24 Incidentals Fee Budgets

INDEX	DEPT NAME	Other Student Fees (+)	Gifts, Grants & Contracts (+)	Investment (+)	Sales & Services (+)	Other Revenues (+)	Svc Dept Sales Reimb (+)	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 (+)	Depreciation (+)	Transfer In Incidental Fee Allocation (-)	Transfer Out (+)	TOTAL EXP	NET (Ignoring depr.)		
		Acct 01700	Acct 03000	Acct 05100	Acct 06000	Acct 08000	Acct 09000		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																															
DOS987	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			
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																					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	(914,453)		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																															
SE0901	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		
SE0902	Leadership, Inclusion, & Activities (LIA)																										38,504	3,042	2,592	1	
SE0903	Student Activities Board				3,903			3,903					15,835								554	16,389	28,835	3,347			(44,670)		3,901		
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	
STUDENT MEDIA																															
SE0904	Student Media																						3,364	242				(3,506)			
SE0905	Northwest Passage												5,023									5,199	2,558	575				(8,332)			
SE0906	Western Journal												41,321								1,446	42,767	4,732	3,515			(48,015)		2,999		
SE0907	KWOU Student Radio Station		3,000					3,000					150								177	3,243	2,170	549			(7,813)		149		
TOTAL STUDENT MEDIA			3,000					3,350					51,410								1,799	53,209	12,724	4,881			(67,666)		3,148	2	
WOLF RIDE																															
DOS979	WOLF Ride				3,000			3,000					29,093								1,018	30,111	5,364	2,618		8,499	(34,994)		11,498	1	
TOTAL WOLF RIDE					3,000			3,000					29,093								1,018	30,111	5,364	2,618		8,499	(34,994)		11,498	1	
TOTAL IFC		3,649,854	3,000		180,574		190,000	4,023,428	534,710	19,724	147,447	5,877	622,123	149,907	152,470	45,186	61,214	42,163	12,496	21,774		1,815,091	864,976	256,877	790,899	859,820	(3,405,371)	3,456,474	4,638,766	244,482	

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	<u>49,995</u>
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	<u>(1,000,000)</u>
FY24 Proposed Adjusted Budget Recurring Deficit	(3,040,308)