# Finance & Administration Committee (FAC), May 31, 2024 FY25 Proposed Preliminary Budget

### **Budget Creation Process:**

For the past several months, we have been working towards developing the FY25 Preliminary Budget. The budget process was streamlined this year due to extenuating circumstances so the usual budget meetings were not held, rather the Budget & Planning office engaged stakeholders across campus via email, including College of Liberal Arts & Sciences, College of Education, divisions of Academic Affairs, Student Affairs, General Counsel, Development and Advancement, Finance and Administration, Diversity Equity & Inclusion, President's Office, Athletics, University Housing, Campus Dining, Bookstore, Parking, Student Health & Counseling Center, and Child Development Center to confirm the budget is accurate for their respective areas. Collaborative work resulted in several important assumptions regarding enrollment, state allocation, and next year expenditures. As has been done in previous years, an Adjusted FY25 Budget will be brought to the Board in the fall, when enrollment, state appropriation allocation, and bargaining results are known.

### **Education & General (E&G) Fund Component:**

The FY25 Education & General Fund totals \$72.199M in revenues and \$76.111M in recurring expenses and transfers, resulting in a recurring deficit of \$3.912M. As outlined in the five-year NWCCU Fiscal Sustainability plan, our goal was to reduce the recurring E&G budget deficit to \$3.5M in FY25. Combined with one-time activities of \$863K, this results in a budget deficit of \$4.775M. Projected beginning FY25 Fund Balance totals \$10.172M, this deficit level would reduce the fund balance to \$5.397M, or 7.48% of revenues by the end of FY25. See the FY25 Education & General Fund Detail worksheet for a comparison of the FY25 Proposed Preliminary Budget to the FY24 Adjusted Budget, as well as FY24 Projections (based on April 30, 2024 Management Report). See the FY25 Education & General Fund Budget worksheet for the index-level detail.

### **Revenue Assumptions:**

Total Revenues for the FY25 Preliminary Budget are \$72.199M.

#### Tuition & Fees

- Tuition assumes a 2% UG & GR enrollment decline from Fall 2023 with 6% attrition between terms, and 20 new OTD students. This assumption was made in collaboration with University Budget Advisory Committee. Although every year predicting enrollment is done with much uncertainty, this year due to the delays with the FAFSA Simplification Act, that uncertainty is heightened. Admissions data (as of May 10th) look promising for first year students (up 2.6% in applications and 11.5% in admits), but are down for transfer students (down 13.2% for applications and 11.5% for admits) and graduate students (down 25.8% in applications and 16.8% in admits). Housing reservations as of May 13th are 385 for new students, compared to 496 last year (down 22.4%). As of April 30th, Financial Aid pulled 5,496 unique FAFSAs designated for WOU into our system compared to 4,997 this time last year at this time (9% increase). Fall 2023 enrollment was a 1.2% increase from Fall 2022 for UG FTE.
  - This results in an assumed 117,325 undergraduate and 8,579 graduate credit hours. Applying the applicable tuition rates as approved at the April 19, 2023 Board of Trustees meeting (5% increase for Resident UG, WUE UG, GR and 4.86% for Non-Resident UG) results in total undergraduate tuition of \$27.044 and graduate tuition of \$4.667M.
  - A 1% change in enrollment for UG is approximately \$270K in gross tuition, while a 1% change in enrollment for GR is approximately \$40K. To compensate for 1% drop in UG enrollment, an ~7% increase in GR enrollment is required.
- Summer tuition revenues have been assumed to be approximately the same as the projected current fiscal year actuals (summer tuition crosses two fiscal years, with approximately 15% of revenues recognized in the fiscal year just ending and 85% in the fiscal year beginning). Total summer tuition is budgeted at \$2M.
- Other tuition incorporates miscellaneous tuition assessments such as employee discounted tuition or cohort tuition agreements. The budget assumes approximately the same as the projected current fiscal year actuals, \$360K.
- Matriculation fees, course fees, and other fees have been budgeted at \$500K, \$400K, and \$150K respectfully, approximately the same as the projected current year actuals.
- Online course fee revenue assumes that 35% of UG enrollment and 80% of GR enrollment will be online, reflecting an assumption that online enrollment will continue at approximately the current rate. This results in an assumed 55,727 of online course credit hours, for a budget of \$2.954M.
- Fee remission budget has been held at FY25's budgeted amount of \$5.5M in collaboration with the Financial Aid office, although actual fee remissions for

- FY24 are projected to be closer to \$5M. This is a 14.4% discount rate based on budgeted tuition and fees (16.1% based on gross tuition).
- Net Tuition & Fees total \$32.574M, \$1.319M more than the FY24 Adjusted Budget, with the assumed decrease in enrollment offset by the addition of OTD students and the tuition rate increases.

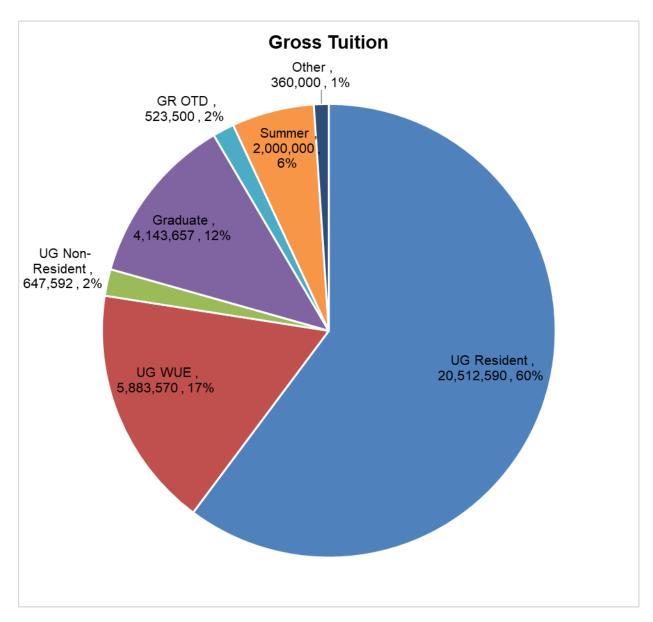


Figure 1: Tuition Revenue by category based on FY25 Proposed Preliminary Budget

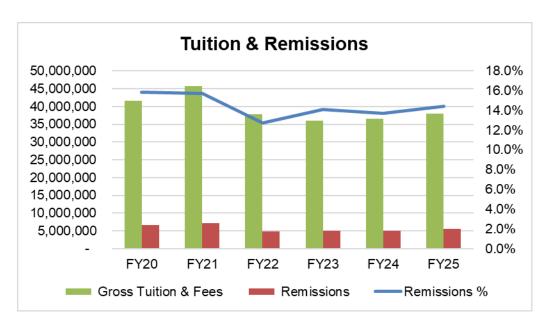


Figure 2: Total gross tuition & fees, total remissions, and remissions as a percentage of gross tuition & fees for FY20 – FY25.

#### Government Resources & Allocations

• State funding incorporates the \$1B funding to the Public University Support Fund (PUSF) for the 2023-25 biennium, which results in approximately \$67M for the biennium for WOU. FY25 will be the second year of the biennium, with 51% distributed (49% was distributed in FY24 for year1). FY25 assumed allocation is \$34.142M, a \$994K increase from the FY24 Adjusted Budget. The Student Success and Completion Model (SSCM) which allocates the funding among the seven public universities incorporates enrollment and graduation data on a three-year rolling average; FY24 data is not yet known and as such the projection utilizes FY23 distribution levels. This will be updated in the fall for the true-up.

#### Other Revenues

- Budgeted Gift Grants and Contracts total \$2.194M, the same as the FY24 Adjusted Budget, which is comprised of grant indirect revenue and reimbursement from the WOU foundation for certain personnel.
- Interest Earnings/Investment, Sales & Services, and Other Revenues are all assumed at their FY24's Adjusted Budget levels, totaling \$2.6M.

<sup>\*</sup>FY24 based on April 30, 2024 projections.

<sup>\*\*</sup>FY25 based on FY25 Proposed Preliminary Budget.

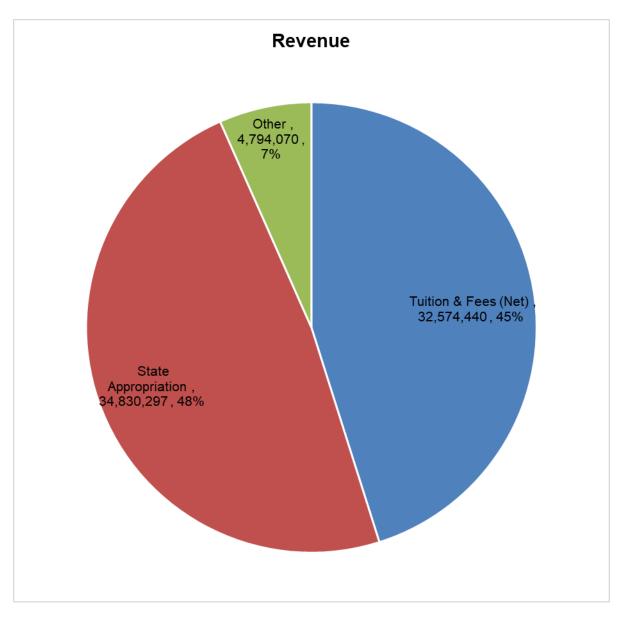


Figure 3: Total revenue by category based on FY25 Proposed Preliminary Budget.

### **Historical E&G Revenues**

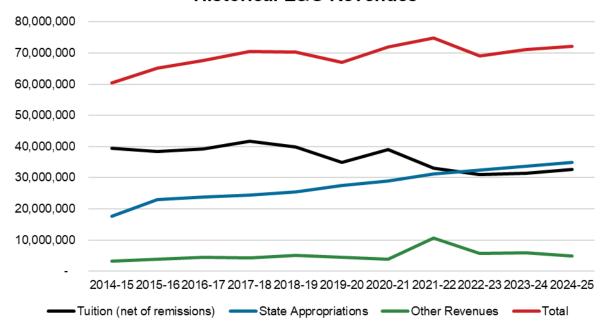


Figure 4: E&G Revenue trends over the last 10 years.

### **Expense Assumptions:**

Total Expenses for the FY25 Preliminary Budget are budgeted at \$70.443M.

#### Personnel

- Personnel budget totals \$60.099M, \$2.522M more than the FY24 Adjusted Budget. This includes \$1M of centralized salary savings and associated \$357K of OPE from regular turnover and vacancies. As was done in FY24, we will continue this practice until fiscal sustainability is reached.
- Faculty Salaries are budgeted at \$17.184M, which is reflective of:
  - Rostered faculty salaries have been updated for annual step increases.
     Promotions (resulting in 4 step increases) were also incorporated into the budget for 5 faculty.
  - Bargaining with WOUFT is currently underway; a 1% COLA has an associated cost of approximately \$220K with OPE.
  - 3.5 additional Occupational Therapy faculty lines have been added. 1 additional T/TT line in Social Sciences.
  - A decrease in NTT pool allocations of 1.3 FTE.
- Budgeted amount for unclassified staff totals \$12.562M and incorporates:
  - No raise costs incorporated for FY24; a 1% COLA has an associated cost of approximately \$165K with OPE.

<sup>\*</sup>FY24 based on April 30, 2024 projections.

<sup>\*\*</sup>FY25 based on FY25 Proposed Preliminary Budget.

- Incorporates additions of 1 payroll compliance analyst, 1 HR generalist, 1 confidential advocate, 2.85 FTE of New Student Week & Family Programs (was one-time funded in prior budget), and 1 Associate Provost for Faculty Success. Also incorporated are funds to reorganize current positions into Associate Provost for Enrollment Management & Student Success and Associate Director for Admissions Operations.
- Maintains a \$250K reserve for equity study adjustments.
- Faculty & Unclassified Supplemental pay is budgeted at \$616K. This category is largely reflective of stipends paid to faculty and unclassified staff, but also includes temporary employee and allowance funds.
  - Added funds for additional Willamette Promise faculty liaisons and Destination Western.
- Budgeted amount for classified staff totals \$7.230M and incorporates:
  - Incorporates step increases and COLAs (6.5% effective April 1, 2024, 2% effective November 1, 2024, and 3.5% effective June 1, 2025) according to the SEIU Collective Bargaining Agreement.
  - Incorporates additions of 1 night custodian, 1 cybersecurity analyst, and 1 accountant in Business Services.
- Classified Pay is budgeted at \$260K and includes \$50K budgeted for longevity pay differential. This category includes pay for differentials, overtime, and temporary employees.
- Student pay is budgeted at \$1.630M and incorporates an increase for New Student Week & Family Programs.
- Budgeted Other Payroll Expense (OPE) totals \$21.890M. This is comprised of multiple components – health insurance (which is budgeted at a flat annual rate of \$17,004 per eligible individual), retirement (which is budgeted at a composite percentage of 27.5% applied to each employees' specific budgeted pay), and other rate of 8.15% (FICA, etc.).

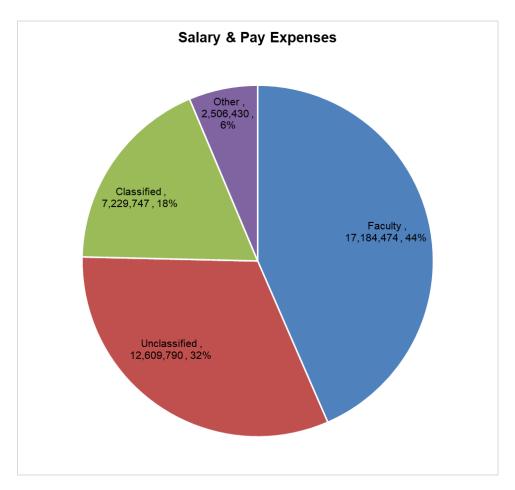


Figure 5: Total salary & pay by category based on FY25 Proposed Preliminary Budget. Services & Supplies (S&S)

- Services & Supplies net budget totals \$10.434M. With Services & Supplies increasing approximately \$542K, and internal sales remaining consistent from FY24's budget.
  - S&S divisional budgets were held at the same level as the FY24 Adjusted Budget (with some Divisions reallocating funds internally).
  - Assumed no change to general administrative overhead from auxiliaries (internal sales), budgeted at \$1.3M.
  - Additions were incorporated for the following:
    - Increase to New Student Week & Family Programs
    - Increase to Natural Sciences S&S for Hood Maintenance
    - Increase to DEI for HSI initiatives
    - Establishing S&S for Dean of Students/Student Conduct
    - Increase to Campus projects S&S
    - Increase for Banner/Ellucian inflationary costs
    - Increase to Willamette Promise for administrative support contract
    - Increase to create longevity for Canvas and other LMS tools
    - Increase for ATIXA membership and professional development

### **Net Transfer Assumptions:**

Total Net Transfers are budgeted at \$5.578M.

- Athletics Subsidy is increased by \$120K to \$5.120M resulting from adding an Assistant Director of Business Operations.
- Other transfers of \$150K subsidy to the Child Development Center and \$294K transfer for SELP funding match are budgeted at the same levels as FY24.

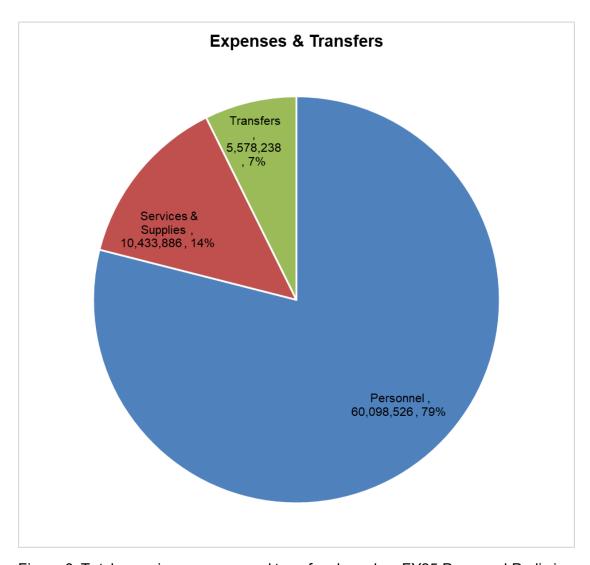


Figure 6: Total recurring expenses and transfers based on FY25 Proposed Preliminary Budget.

# Other Activity Assumptions:

Total Other Activities (one-time revenues and expenses) are budgeted at \$863K and include:

- \$500K of Sustainability funds rollover
- \$165K for Campaign S&S
- \$125K of rollover for Occupational Therapy start-up costs
- \$73K for New Faculty Start-Up costs

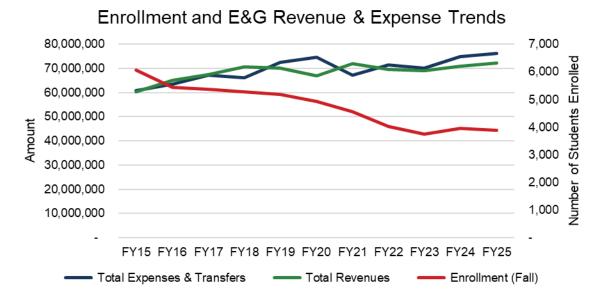


Figure 7: Enrollment (headcounts) and E&G Revenue & Expense trends over the last 10 years. \*FY24 based on April 30, 2024 projections.

### **Auxiliary Component:**

The auxiliary component is composed of Athletics, Housing, Dining, Parking, Conference Services, Bookstore, Student Health & Counseling Center (SHCC), Child Development Center (CDC), and other minor operations. The net budget surplus for all Auxiliaries (excluding IFC) totals \$292K. See the FY25 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC) worksheet, as well as the FY25 Athletics (Non-IFC) Budgets worksheet, for the index-level detail.

## **University Housing:**

University Housing comprises approximately \$6.824M, or 33%, of budgeted auxiliary expenses.

• University Housing expects to net positive \$339K between revenues and expenses for FY25, with hopes to continue to rebuild their fund balance.

<sup>\*\*</sup>FY25 based on proposed preliminary budgeted numbers.

- University Housing's revenue budget totals \$7.164M and is built on an assumed 855 room-paying residents living in Housing between Ackerman, Heritage, Landers, and Arbor Park as well as the approved 3.5% rate increase.
- Total expenses and transfers are budgeted at \$6.824M (inclusive of a \$1.831M transfer out to debt service):
  - Personnel budget totals \$1.556M.
  - Supplies & Services budget totals \$3.670M, of which \$891K is the interest portion of the bond debt payment.

## **Campus Dining:**

Campus Dining comprises approximately \$4.250M, or 20%, of budgeted auxiliary expenses.

- Campus Dining's budget totals \$226K to the positive for the year, with hopes to continue to rebuild fund balance.
- Campus Dining's budgeted revenues total \$4.476M, based on an assumed 709 meal plans for Valsetz (since residents living in Arbor Park are not required to purchase a meal plan). The budget also incorporates projected Café Allegro revenues of \$138K. Pre-pandemic levels were ~900 meal plans.
- Personnel for Campus Dining is budgeted at \$2.064M and includes \$411K of student labor.
- Services & Supplies for Campus Dining are budgeted at \$1.978M, which includes \$983K of food costs.

# Student Health & Counseling Center (SHCC):

Student Health & Counseling Center (SHCC) comprises approximately \$1.875M, or 9%, of budgeted auxiliary expenses.

- SHCC has a \$28K positive budget, with plans to begin to rebuild fund balance.
- Enrollment fees are budgeted at \$1.776M. This assumes 3,000 students will pay the in-person fee of \$175 and 328 students will pay the reduced fee of \$130 fall term with attrition built in for winter and spring.
- Overall, SHCC revenue is budgeted at \$1.903M, including other miscellaneous revenues.
- Personnel expense budget totals \$1.264M.
- Services & Supplies budget totals \$611K.

#### Athletics:

Athletics (excluding Incidental Fee component) comprises approximately \$6.547M, or 32%, of budgeted auxiliary expenses.

Athletics receives funding from several sources including Education & General Fund, Lottery, Tickets & Concessions, and Special Projects.

- Lottery funding is budgeted at \$1.396M, based on actuals received in FY24.
- Tickets and concessions revenues of \$31K are included.
- Personnel budget totals \$3.323M, and includes an additional Asst. Director of Business Operations position.
- S&S budget totals \$3.224M, including travel (though majority of athletics travel is within IFC). Also budgeted is an additional \$1.140M of student aid.
- Athletics budget also incorporates the \$5.12M transfer in from E&G.

### Parking:

Parking comprises approximately \$435K, or 2%, of budgeted auxiliary expenses.

- Parking's budget nets zero for the year.
- Sales & Services revenues are budgeted at \$435K, a slight increase from FY24.
- Parking's personnel totals \$250K, which includes partial FTE of Campus Public Safety personnel to provide relief to the E&G budget.

#### **Overall Auxiliaries:**

Bookstore and Child Development Center are other significant auxiliary components, comprising approximately \$1.435M, or 7%, of budgeted auxiliary expenses. Bookstore continues to run at a deficit (budgeted \$267K for FY25) and is working to become a sustainable operation. Child Development Center's budget includes the \$150K subsidy from E&G and anticipates netting zero with that.

### **Incidental Fee (IFC) Component:**

Incidental Fee depleted all reserves in FY23 and underwent substantial reductions for FY24. With the IFC reserve being rebuilt to 10%, the FY25 allocations have increased substantially from prior year.

- Enrollment fees are budgeted at \$3.754M, which assumes a flat headcount from Fall 2023. This is comprised of \$142K of summer revenue (949 students paying fee of \$150) and \$3.611M of academic year revenue (2,707 students paying fee of \$415 and 849 students paying fee of \$210 fall term, with attrition between winter and spring). The incidental fee will be charged at the same rate as prior year, all Monmouth-campus students at the first credit at a rate of \$415; students who take courses off-campus (Salem, online) will pay a reduced fee of \$210.
- Incidental Fee expenses reflect the total allocation of \$3.871M as determined by the Incidental Fee Committee with funding for Abby's House/Food Pantry, Access, ASWOU, Athletics, Campus Recreation, Childcare, Creative Arts, Student Engagement, Student Activities Board, Student Media, and WOLF Ride.

### **Designated Operations & Service Departments Component:**

Designated Operations & Service Department budgets are inclusive of primarily Council of Presidents and Telecommunications, as well as other small miscellaneous budgets. As such, the budgets have no significant changes from the FY24 Budget. See the FY25 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC) worksheet for the index-level detail.

# FY25 Preliminary Budget across Component Funds:

As shown on the Component Funds Budget Summary worksheet included below, combined component budgets results in a total net budget deficit across these funds of \$4.600M.

### **STAFF RECOMMENDATION:**

It is recommended that the Western Oregon University Finance and Administration Committee recommends to the Board of Trustees to approve the FY25 Preliminary Budget as presented in the docket.

# Western Oregon University FY25 Proposed Preliminary Budget Component Funds Budget Summary

				Designated		
	Education &	Auxiliary	Incidental Fee	Operations &		Total FY24 Adj
	General (E&G)	(excluding IFC)	(IFC)	Service Depts	Total	Budget
Revenues						
Enrollment Fees	32,574,440	2,161,241	3,753,557	48,134	38,537,372	36,905,573
Government Resources & Allocations	34,830,297	1,396,015	-	-	36,226,312	35,232,688
Gift Grants and Contracts	2,194,070	104,369	3,000	-	2,301,439	2,345,991
Investment	2,000,000	26,000	-	4,175	2,030,175	2,011,175
Sales & Services	500,000	12,675,186	177,250	126,630	13,479,066	12,733,465
Other Revenues	100,000	614,480	190,000	2,087,550	2,992,030	2,792,349
Total Revenues	72,198,807	16,977,291	4,123,807	2,266,489	95,566,394	92,021,241
Expenses						
Personnel	60,098,526	9,361,054	1,881,929	1,015,265	72,356,774	69,260,756
Services & Supplies	10,433,886	10,509,644	2,268,838	1,251,224	24,463,592	23,637,566
Total Expenses	70,532,411	19,870,698	4,150,767	2,266,489	96,820,365	92,898,322
Net Transfers	5,578,238	(3,185,551)	90,300	<u>-</u>	2,482,987	2,123,155
Total Expenses & Transfers	76,110,649	16,685,147	4,241,067	2,266,489	99,303,352	95,021,477
Net Recurring Budget	(3,911,842)	292,144	(117,260)	-	(3,736,958)	(3,000,236)
One Time Activities	863,275	-	-	-	863,275	1,974,588
Net Budget	(4,775,117)	292,144	(117,260)	-	(4,600,233)	(4,974,824)

#### Western Oregon University FY25 Proposed Preliminary Budget Education & General Fund Detail

	FY25 Proposed Prelim Budget	FY24 Adjusted Budget	Increase/ (Decrease)	FY24 Projection	Increase/ (Decrease)
Revenues					
Tuition & Fees					
Undergraduate Tuition					
Resident	20,512,590	19,934,600	577,990		
WUE	5,883,570	5,717,700	165,870		
Non-Resident	647,592	630,344	17,248		
Total Undergraduate Tuition	27,043,752	26,282,644	761,108		
Graduate Tuition					
Graduate	4,143,657	4,026,380	117,277		
OTD	523,500		523,500	-	
Total Graduate Tuition	4,667,157	4,026,380	640,777		
Summer					
Undergraduate	1,400,000	1,400,000	-		
Graduate	600,000	600,000	-		
Total Summer	2,000,000	2,000,000	-		
Other Tuition	360,000	360,000			
Total Tuition	34,070,909	32,669,024	1,401,885	31,728,802	2,342,107
Fees					
Matriculation	500,000	500,000	-	500,000	-
Course	400,000	400,000	-	400,000	-
Online Course	2,953,531	3,036,105	(82,574)	3,315,265	(361,734)
Other	150,000	150,000	-	527,621	(377,621)
Total Fees	4,003,531	4,086,105	(82,574)	4,742,886	(739,355)
Fee Remissions	(5,500,000)	(5,500,000)	-	(5,000,000)	(500,000)
Total Tuition & Fees (net of remissions)	32,574,440	31,255,129	1,319,311	31,471,688	1,102,752
Government Resources & Allocations					
Student Success & Completion (SSCM)	34,141,560	33,147,936	993,624	34,092,886	48,674
Engineering Technology (ETSF)	309,489	309,489	-	297,598	11,891
Small-Energly Loan Program (SELP)	379,248	379,248	-	379,248	-
Total Government Resources & Allocations	34,830,297	33,836,673	993,624	34,769,732	60,565
Other Revenues					
Gift Grants and Contracts	2,194,070	2,194,070	-	1,882,098	311,972
Interest Earnings/Investment	2,000,000	2,000,000	-	2,000,000	-
Sales & Services	500,000	500,000	-	500,000	-
Other Revenues	100,000	100,000	-	416,496	(316,496)
Total Other Revenues	4,794,070	4,794,070	<u> </u>	4,798,594	(4,524)
Total Revenues	72,198,807	69,885,872	2,312,935	71,040,015	1,158,792

#### Western Oregon University FY25 Proposed Preliminary Budget Education & General Fund Detail

	FY25 Proposed Prelim Budget	FY24 Adjusted Budget	Increase/ (Decrease)	FY24 Projection	Increase/ (Decrease)
Expenses					
Personnel					
Faculty Salaries	17,184,474	16,630,545	553,929		
Unclassified Salaries	12,609,790	11,687,636	922,154		
Faculty & Unclassified Supplemental Pay	615,903	566,748	49,155		
Classified Salaries	7,229,747	6,819,239	410,508		
Classified Pay	260,061	260,061	-		
Student	1,630,466	1,575,813	54,653		
OPE	21,924,585	21,392,532	532,053		
Centralized Salary & OPE Savings	(1,356,500)	(1,356,500)			
Total Personnel	60,098,526	57,576,074	2,522,452	56,952,504	3,146,021
Services & Supplies					
Services & Supplies	14,210,626	13,668,609	542,017		
Internal Sales	(3,776,740)	(3,776,740)	-		
Total Services & Supplies	10,433,886	9,891,869	542,017	11,336,881	(902,995)
Total Expenses	70,532,411	67,467,943	3,064,469	68,289,386	2,243,026
Transfers					
Athletics Subsidy	5,120,000	5,000,000	120,000	6,500,000	(1,380,000)
Child Development Center Subsidy	150,000	150,000	-	150,000	-
SELP Funding Match	294,000	294,000	-	294,000	-
Other Transfers	14,238	14,238	-	(340,767)	355,005
Total Transfers	5,578,238	5,458,238	120,000	6,603,233	(1,024,995)
Total Recurring Expenses & Transfers	76,110,649	72,926,181	3,184,469	74,892,619	1,218,031
Net Recurring	(3,911,842)	(3,040,309)	(871,534)	(3,852,604)	(59,238)
Other Activities					
Sustainability Funds Rollover	500,000	-	500,000		
Campaign S&S	165,000	-	165,000		
OTD Start-Up	125,000	300,000	(175,000)		
Other	73,275	674,588	(601,313)		
Total Other Activities	863,275	974,588	(111,313)		863,275
Net	(4,775,117)	(4,014,897)	(760,221)	(3,852,604)	(922,513)
Beginning Fund Balance	10,172,273	14,024,877		14,024,877	
Projected Ending Fund Balance Fund Balance as a Percentage of Revenues	5,397,156 7.48%	10,009,980 14.32%		10,172,273 14.32%	

# Western Oregon University FY25 Proposed Preliminary Budget Auxiliary Detail

	Athletics	Bookstore	Dining	Dorking	Student Health & Counseling	University	Other Auxiliaries	Total
Revenues	(excluding IFC)*	Dookstore	Dining	Parking	Counseling	Housing	Auxiliaries	iotai
Enrollment Fees	_	_	_	_	1,879,186	(50,000)	332,055	2,161,241
Government Resources & Allocations	1,396,015	_	_	_	1,073,100	(30,000)	552,055	1,396,015
Gift Grants and Contracts	1,000,010	_	_	_	_	_	104,369	104,369
Investment	_	_	_	_	_	26,000	-	26,000
Sales & Services	31,000	750,000	4,026,188	435,455	_	7,047,935	384,608	12,675,186
Other Revenues	-	-	450,294	-	23,686	139,500	1,000	614,480
Total Revenues	1,427,015	750,000	4,476,482	435,455	1,902,872	7,163,435	822,032	16,977,291
Expenses								
Unclassified Salaries	1,940,704	68,604	208,720	65,862	326,698	567,216	208,541	3,386,345
Unclassified Pay	-	-	500	-	16,124	7,500	25,000	49,124
Classified Salaries	103,778	131,798	734,923	65,649	423,035	160,096	41,673	1,660,952
Classified Pay	-	10,000	26,250	5,000	23,877	12,700	-	77,827
Student	-	12,500	410,550	30,000	-	297,304	74,790	825,144
OPE	1,278,392	143,462	683,394	83,725	474,240	510,701	187,748	3,361,662
Total Personnel	3,322,874	366,364	2,064,337	250,236	1,263,974	1,555,517	537,752	9,361,054
Services & Supplies	3,224,140	650,310	1,977,756	225,219	611,376	3,687,354	133,489	10,509,644
Total Expenses	6,547,014	1,016,674	4,042,093	475,455	1,875,350	5,242,871	671,241	19,870,698
Net Transfers	(5,120,000)		208,000	(40,000)		1,581,449	185,000	(3,185,551)
Total Expenses & Transfers	1,427,014	1,016,674	4,250,093	435,455	1,875,350	6,824,320	856,241	16,685,147
Net Budget	1	(266,674)	226,389	-	27,522	339,115	(34,209)	292,144

<sup>\*</sup>Athletics also receives \$925,048 of funding from incidental fee.

# Western Oregon University FY25 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)	FY25 Proposed Prelim Budget (1,156,477)
FY24	Beg Fund Balance	10,000,000	14,024,877
	Recurring Deficit Expense containment (one-time) Use of Fund Balance	(4,500,000) 1,000,000 (3,500,000)	(3,852,604)
FY25	Beg Fund Balance	6,500,000	10,172,273
	Tuition & Fee Revenue (net) State Appropriation Other Revenues Total Revenues Total Expenses & Transfers Recurring Deficit Expense containment (one-time) Use of Fund Balance	(3,500,000) 1,000,000 (2,500,000)	32,574,440 34,830,297 4,794,070 72,198,807 76,110,649 (3,911,842) (863,275) (4,775,117)
FY26	Beg Fund Balance	4,000,000	5,397,156
	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	

rern Oregon University Education & General Fund Budget dex EX DEPT NAME	(+) Acct 01100	Study Resource Fees (+) Acct 01200	Other Student Fees (+) Acct 01700	Fee Remissions (-) Acct 01900	Redistrib (+)	Gift Grants & Contracts (+) Acct 03000	Royalties (+) Acct 05100	Sales & Services (+) Acct 06000	Revenue (+)	TOTAL REV	Tenure- Faculty Salary (+) Acct 10102	NTT Faculty Salary (+) Acct 10102	Salary (+) 10103	Unclassified & Faculty Pay (+)	Pay Summer (+) Acct 10203	Classified Salary (+) Acct 10301	(+) Acct 10400	Pay (+) Acct 10501	Uncl Health/Life OPE (+) Acct 10964	Uncl Retirement OPE (+) Acct 10967	Uncl Other OPE (+) Acct 10968	Classified Health/Life OPE (+) Acct 10974	Retirement OPE (+)	Other OPE (+) Acct 10978	Student OPE (+)	Total Personnel	and Supplies (I (+)	Reimburse Redctn/Exp) (-)	(-) Acct 91000	(+)	TOTAL EXF
ENT'S OFFICE/UNIVERSITY-WIDE																															
President's Office Human Resources Operation										1	-	-	505,800 894,234	54,360	-	41 090	-	-	51,012 221,052	154,044 245,915	45,653 72.881	17.004	11.300	3.349	-	810,869 1,506,825	15,000 178.104				825,869 1.684.929
Staff Professional Dev										_	_		- 034,234		- 1	41,050				243,513	72,001	17,004	- 11,500	3,345		1,300,023	18,700				18,700
Support ADA/WC Equip										-	-	-	139,579	-	-	-	-	-	34,008	30,299	11,376	-	-	-	-	215,262	13,500				228,762
Faculty Senate Commencement & Convocation										-	-	-	-	-	-	-	-	1,743	-	-	-	-	-	-	61	1,804	2,570 23.683				4,374 23,683
Pastega Endowed Awards												-					-								- 1		23,083		(1,425)		1,425
aculty Athletic Representation										-	-	-	-	-	-		-	-	-	-	-	-		-	-	-	3,150				3,150
OU Board Support										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82,500				82,500
University Tree Advisory President's Campus Support										-	1			- 1	- 1		- 1	- 1		- 1					- 1	- 1	3,240 47,000				3,240 47,000
Strategic Initiatives										-	-	-	-	-	-		-	-		-	-		-	-	-	-	240,000				240,000
Visibility Initiatives										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,200				7,200
Diversity Initiatives OCOP Dues										-	1			- 1	- 1		- 1	- 1		- 1					- 1	- 1	9,000 48.000				9,000 48,000
Public Affairs&Strategic Initiatives										-	-	-	119,604		-		-	-	17,004	32,891	9,748		-	-	-	179,247	-				179,247
SIDENT'S OFFICE/UNIVERSITY-WIDE		-											1,659,217	54,360		41,090	-	1,743	323,076	463,149	139,658	17,004	11,300	3,349	61	2,714,007	694,497	-	(1,425)		3,407,079
OUNSEL																															
WOU Legal Counsel										-	-	-	247,992	-	-	-	-	-	34,008	68,198		-	-	-	-	370,409	17,000				387,409
Outside Legal Services Risk Management Assessments										1					- 1				-	- 1	-	- 1	- 1	- 1	-	- 1	97,500 742,860				97,500 742,860
RAL COUNSEL		-	-	-		-						-	247,992						34,008	68,198	20,211				-	370,409	857,360	-			1,227,769
QUITY & INCLUSION																															
Office of Diversity Equity & Inclus										-	-	-	263,900	-	-	-	-	-	51,012	72,573		-	-	-	-	408,993	62,480				471,473
Title IX ERSITY EQUITY & INCLUSION										-	-	-	80,000 343,900		-	-	-		17,004 68,016	22,000 94,573	6,520 28,028	_			-	125,524 534,517	12,000 74,480				137,524 608,997
IC AFFAIRS																					20,020					334,327					
Provost Student Success & Advising										-	-	-	609,984 454,159	-	-	42,143 64,369	800	27,000	85,020 136,032	167,745 124,895	49,714 37,015	17,004 17,004	11,589 17,921	3,435 5,311	945	986,634 885,451	23,900 18,080				1,010,534 903,531
Teacher Prep - GF										_	_		52.412		- 1	- 04,303	-	27,000	17,854	14,413	4,271	17,004	- 17,521	3,311	-	88,950	5.000			18,327	112,277
Student Enrichment										-	-	-	179,867	-	-	15,220	-	2,693	60,381	49,463	14,659	4,421	4,186	1,240	94	332,224	14,620				346,844
Academic Effectiveness										-	-	-		-	-	42.500	-	40.050	47.004	47.204		47.474	-		- 204	400 430	31,450				31,450
International Students and Scholars Learning Center												-	63,216			43,609	-	10,958 41,649	17,004	17,384	5,152	17,174	11,993	3,555	384 1,458	190,429 43,107	15,000 1,220				205,429 44.327
Northwest Accreditation										-	-	-	-	-	-			-	-	-	-		-	-	-	-	31,524				31,524
Ionors Program - Acad Support										-	73,977	-	-	-	-	-	-	8,000	11,342	20,344	6,029	-	-	-	280	119,972	20,140				140,112
Honors Program Course Fees General Education										-	51,400			7,916	- 1		- 1	- 1	11,342	16,312	4.834				-	91,804	22,840				114,644
nterdisciplinary Studies											31,400	-	-		-		-	-			-,034	-	-	-	-	-	2,700				2,700
alem General										-	-	106,920	-	-	-	49,128	-	14,850	-	-	8,714	18,704	13,511	4,004	520	216,351	40,000				256,351
Villamette Promise A Reserve										-	-	-	-	117,130	-	-	-	-	-	32,211	9,546	-	-	-	-	158,887	109,200 140,747				268,087 140,747
ndowed Jensen Lectureship																						- 1					140,747			4,804	4,804
AA Course Release										-	-	223,295	-	-	-	-	-	-	-	-	18,199	-	-	-	-	241,494	-			****	241,494
Institutional Research Office Partnerships										-	-	-	251,580	8,636	-	-	-	10,020	51,012	71,560	21,208	-	-	-	351	414,367	10,000				424,367
Partnerships New Faculty Start-Up																				- :											
aculty Development										-	-	79,200	-	-	-	-	-	-	-	21,780	6,455	-	-	-	-	107,435	270,000				377,435
aculty Diversity Initiatives										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,000				18,000
A Technology indowed Prof Business														- 1		- :	- :	- 1	- :	- 1	- :		- :	- :	- 1	-	505,708 5.304		(2,652)		505,708 2,652
Indexed Froi Business Indergraduate Research																									- 1		7,200		(4,032)		7,200
Registrar			3,000					65,000		68,000	-	-	256,536	-	-	262,782	2,800	5,000	68,016	70,548	20,906	102,024	73,034	21,646	175	883,467	23,160				906,627
Diplomas/Certificates								2,000		2,000		-	122 940	6,000	-	-	600	36 400	34 008	25.450	10 509	-	165	49	1 274	814 246 590	8,000 3,500				8,814 250.090
Vriting Center			3,000					67,000		70 000	125,377	409,415	1,990,694			477.251	4.200					176 221	132,399	20 240			1,327,293		(2,652)	22.424	

Western Oregon University FY25 Education & General Fund Budget	Tuition	Study Resource	Other Student	Fee Remissions	State Resource	Gift Grants &	Interest & Royalties	Sales & Services	Other Revenue		Tenure- Faculty	NTT Faculty	Unclass Salary	Other Unclassified	Academic Pay	Classified Salary	Classified Pay	Student Pay	Uncl Health/Life	Uncl Retirement	Uncl Other	Health/Life	Classified Retirement	Other	Student		and	Intrni Sales Transfer In Transfer Ou Reimburse	t
By Index	(+)	Fees (+)	Fees (+)	(-)	Redistrib (+)	Contracts (+)	(+)	(+)	(+)		Salary (+)	Salary (+)	(+)	& Faculty Pay (+)	Summer (+)	(+)	(+)	(+)	OPE (+)	OPE (+)	OPE (+)	OPE (+)	OPE (+)	OPE (+)	OPE (+)	Total	Supplies (+)	(Redctn/Exp) (-) (-) (+)	
INDEX DEPT NAME COLLEGE OF LIBERAL ARTS & SCIENCES	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 A	cct 10988	Personnel	Acct 20000	Acct 79000 Acct 91000 Acct 92000	TOTAL EXP
DLA904 Dean Liberal Arts/Sciences										-	-	-	217,380	-	-	50,161	-	-	34,008	59,779	17,716	17,004	13,794	4,088	-	413,930	4,190		418,120
BUS902 Business CAD916 Creative Arts											574,409 1,238,542	497,855 396,000	49,426 142,797		-	43,649 35,378		1,046 35,059	204,048 438.108	278,517 493,583	93,586 146,279	17,004 17,004	12,003 9,729	3,557 2,883	37 1,227	1,801,753 2,974,089	7,215 21.055		1,808,968 2,995,144
CAD948 Art Course Fees										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
CAD949 Music Practice Course Fees CAD950 Dance Course Fees										-	-				- 1		- 1		- 1		- :	- 1			-		- 1		-
CAD951 Theatre Art Course Fees CAD952 MIDI Electronic Music Course Fees										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
COR901 Criminal Justice										-	420,524	148,500		4,500		50,929	- 1		153,036	157,719	46,742	17,004	14,005	4,151	-	1,017,110	8,595		1,025,705
CSD902 Computer Science Instruction DLA905 Supplemental Instr Staff-LAS										-	573,383	179,841 247,500	-	4,500 73.600	550 348	127,897	- 1	12,403	136,032	192,133 171.586	61,755 71.023	34,008	35,172	10,423	434	1,367,981	24,045		1,392,026 1,114,057
DLA906 Military Science Labs										-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	430		430
DLA914 LAS Dean's Discretionary DLA915 Chair Research/Travel											-			- :									- :		-		43,208 10,400		43,208 10.400
DLA941 Organizational Leadership DLA943 Individualized Course (ICF) Payout										-	-	59,400	-	9,000 100,000	-	19,005	-	-	17,004	18,810 27,500	5,575 8,150	6,802	5,226	1,549	-	142,371 135,650	12,660		155,031 135,650
HUM902 Humanities										-	1,230,203	517,127		4,500		58,539	- 1	2,128	430,762	448,444	142,776	17,004	16,098	4,771	74	2,872,426	12,810		2,885,236
HUM909 Modern Language Course Fees MTH042 Mathematics											402,954	148,500				- :	-	13,498	141,694	151,651	44,944	-	- :	- :	472	903,713	7,630		911,343
MTH043 Math Center										-	-	-	-	-	-	-	-	25,537	-	-	-	-	-	-	894	26,431	270		26,701
MTH044 Math Course Fees MTH045 Physics Course Fees										-	-	-	-	-	-	-		-		-	-		-	-	- 1				-
NSM902 Math Dept/Nat Science Div										-	1,292,952	347,589	-	4,500	-	316,015	-	13,036	374,088	438,475	134,071	85,020	86,902	25,755	456	3,118,859	48,889		3,167,748
NSM965 Biology Course Fees NSM966 Chemistry Course Fees											-					-	- 1	-	- 1		-	- 1		-		-	- 1		-
NSM967 ES-GS-PH Course Fees NSM968 GIS Equipment Course Fees										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
NUR904 Nursing										-	-				-						-						16,956		16,956
OTD901 Occupational Therapy PSY901 Psychology Division											452,592 1.044.731	49.500	318,144	4.500	- 1	55,057 42,895	- 1		153,036 255.060	211,953 302.151	62,815 89,547	17,004 17.004	15,141 11.796	4,487 3.496	- 1	1,290,229 1.820.680	237,295 24,285		1,527,524 1.844.965
SOC902 Social Science										-	1,130,963	49,500		4,500		58,539	-	1,511	255,060	325,866	96,575	17,004	16,098	4,771	53	1,960,440	7,985		1,968,425
TOTAL LIBERAL ARTS & SCIENCES	<u> </u>									-	8,361,253	2,641,312	727,747	253,716	550,348	858,064		104,218	2,591,936	3,278,167	1,021,554	261,862	235,964	69,931	3,647	20,959,719	487,918	<del></del>	21,447,637
COLLEGE OF EDUCATION  DOE 905 Dean of Education Admin													421,230			70,835	1.161		68,016	115,839	34,330	20,405	19,798	5,868		757,482	21,974		779,456
CPL901 Clinical Practice and Licensure										-	-		137,376			58,539	- 1,101		51,012	37,779	11,196	17,004	16,098	4,771	-	333,775	36,600		370,375
CPL903 Clinical Prac & Lice Course Fees DOE901 Education and Leadership										-	1,585,610	524,700	-	4.500	-	58,539		3,000	510,120	546,183	172,358	17,004	16,098	4,771	105	3,442,988	15,380		3,458,368
DOE926 DOE Suppl Instructional Staff DOE953 Chair Research/Travel										-	-	165,825	-	27,600	375,593	-	-	-		110,878	46,375	-	-		-	726,271	3 900		726,271 3,900
DOE964 COE Accreditation										-							- 1		- 1				- 1		-	-	3,900 25,570		3,900 25,570
DOE965 Bilingual Initiative DOE984 Gentle Endowed Prof. Education										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,370 8.670	(4.816)	23,370 3,854
DOE985 Education&Leadership Course Fees										-	-										-					- 1	8,670	(4,810)	3,834
DOE986 COE Credit Overlay DOE995 COE Indirect Cost Rc										-	-		-	-	- 1		- 1		-				-	-	-				-
DPS901 Deaf Studies & Professional Studies										-	558,059	436,689	-	4,500	-	58,539	3,455	1,500	221,052	222,766	81,439	17,004	17,048	5,053	53	1,627,157	16,445		1,643,602
DPS903 Deaf Studies Course Fees HEX901 Health & Exercise Science Div										-	719,589	148,500		4,500		53,344	- 1	1,500	221,052	239,963	71,117	17,004	14,670	4,348	53	1,495,640	28,920		1,524,560
HEX904 Health & Exercise Sci Course Fees TOTAL EDUCATION										-	2.863.258	1,275,714	558.606	41.100	375,593	299,796	4.616	6.000	1.071.252	1.273,408	416.815	88.421	83.712	24.811	211	8,383,313	180.829	- (4.816) -	8,559,326
LIBRARY																												(),	
LIB901 Library Operations										:	459,660	122,544	194,712	5,800	-	225,678	2,000	189,465	170,040	215,250	63,794	68,016	62,612	18,557	6,631	1,804,759	145,285		1,950,044
LIB904 Lost Books LIB927 Library Exhibits			2,000					15,000		17,000	-		-	-	- 1		- 1		-				-	-	-	-	3,000 2,250		3,000 2,250
LIB945 Library Books - General										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,131		20,131
LIB947 Library Books - Continuation Library Books - Serials										-							- 1		- 1				- 1		-	-	23,900 11,000		23,900 11,000
LIB950 Library Subscriptions/ Databases Library Books - OCLC										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	113,698 11.000		113,698 11,000
LIB952 Library Subscriptions/ Other										-	-						- 1				-	-		-	-	-	8,000		8,000
LIB953 Library Subscriptions/ eBooks LIB956 Library Subs/ Pay Per View										-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	18,000 37,200		18,000 37,200
LIB959 Library Subscriptions/ eJournal										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		169,709		169,709
LIB968 Curriculum Materials Course Fees LIB969 Library Books DPT Health Science										-	-		-	-			- 1				-			-	- 1		12,500		12,500
LIB970 Open Edu Resources Textbook Afford LIB971 Academic Innovation										-	-	-	251 934	-		61.479	250		63.765	69.283	20 532	17 004	16 976	5.031		506 254	7,500 25,837		7,500 532,091
TOTAL LIBRARY			2,000					15,000		17,000	459,660	122,544	446,646	5,800	- :	287,157	2,250	189,465	233,805	284,533	84,326	85,020	79,588		6,631	2,311,013			2,920,023
GRADUATE STUDIES/SPONSORED RESEARCH																													
GRA901 Graduate Program GRA903 Graduate Studies - Sales			30,000							30,000	:		210,256	-		62,454	-	4,648	30,947	57,820	17,136	17,004	17,175	5,090	163	422,693	18,865 18,000		441,558 18,000
GRA904 Graduate Office Matric Fees		80,000								80,000		-	14,180	-	-		-	26,000	3,061	3,900	1,156	-	-	- 1	910	49,207	8,460		57,667
GRA905 Graduate Assistant Remissions RCD905 RCD Operations										-	-	-	40,514	-	-	12,296	3,950	280,800	10,202	11,141	3,302	3,401	4.467	1,324	434,868	715,668 90,597	1.800		715,668 92,397
SPO902 Sponsored Research						850,000				850,000	-	-	288,132	-	-	49,182	-,	-	68,016	79,236	23,482	17,004	13,525	4,008	-	542,585	30,746		573,331 34,075
SPO903 Sponsored Research Support Services SPO904 Institutional Review Board													19,492				- :	4,648	3,230	5,360	1,589	- :	- :		163	29,671 4,811	4,404 16,930		21,741
TOTAL GRADUATE STUDIES/SPONSORED RESEARCH		80,000	30,000	-		850,000		-		960,000	-		572,574	-	-	123,932	3,950	316,096	115,456	157,457	46,665	37,409	35,167	10,422	436,104	1,855,232	99,205		1,954,437
																													. "

estern Oregon University 25 Education & General Fund Budget Index DEX DEPT NAME	Tuition (+) Acct 01100	Study Resource Fees (+)	Other Student Fees (+) Acct 01700	Fee Remissions (-)	State Resource Redistrib (+)	Gift Grants & Contracts (+) Acct 03000	Interest & Royalties  (+) Acct 05100	(+)	Other Revenue (+)	TOTAL REV	Tenure- Faculty Salary (+) Acct 10102	NTT Faculty Salary (+) Acct 10102	Unclass Salary (+) 10103	Other Unclassified & Faculty Pay (+) 10200	Academic Pay Summer (+)	Classified Salary (+) Acct 10301	Classified Pay (+)	Student Pay (+) Acct 10501	Uncl Health/Life I OPE (+)	Uncl Retirement OPE (+)		OPE (+)	OPE (+)	OPE (+)	udent OPE (+)	Total	and Supplies ( (+)	Reimburse Redctn/Exp) (-)	(-) (+	
PRINANCE A ADMINISTRATION PUPPIDIO Office of 170 for Business & Finance (PRIDIO STATE OF 170 for Business & Finance (PRIDIO STATE OF 170 for Business & Finance (PRIDIO STATE OF STATE		New States				The subsection of the subsecti		100,000 30,000 3,000 120,000 25,000	40,000	40,000 100,000 50,000 120,000 120,000 			353,628 502,788 276,028 207,702 119,868 - - - - - - - - - - - - -			520,978 	4,500 37,000 35,000 8,000 	20,000 3,000 109,526 11,050 28,860 18,000 22,564 	51,012 85,020 	97,247 	28,820 40,978 22,496 16,949 9,834 	153,036 	144,507 	42,826 	700 1 - 105 3,833 2 387 1 1,010 630 790	530,707  ,653,601  428,548 .062,369 .664,982 788,513 18,630 127,674	5,000 200,000 200,000 1,000 100,000 5,000 125,000 141,010 5,000 60,000 278,000 45,000 45,000 10,000 1,	(75,000) (485,000) (485,000) (553,780) (150,000) (20,000) (12,0,000) (12,0,000) (280,000) (240,960) (190,000) (50,000)	NACO NACO	535,707 200,000 1,853,601 2,000 100,000 358,548 1,766,588 1,779,523 127,674 615,000 25,80,000 107,417 807,477 3,000 2,875,192 (1) 588,000 1,875,192 (1) 58
TOTA FIRMACE/ADMIN STUDENT FAFFAIS SUBJECT TO A VIDENT STATE OF THE ST		-		-				5,000 5,000		348,000 			415,140 600,612 	2,000 - 312 - 95,706 	-	45,414 188,229 - 65,020 60,756 - - 137,631 - 19,986 517,036	1,700 - - - - - - - - - - - - - - - - - -	14,364 82,641 27,944 3,301 45,564 - - 10,125 17,550 18,529 - 118,854 1,824	63,765 170,040 - 34,008 136,032 8,298 17,004 34,008 119,028 85,020 - 51,012	114,164 165,254 - 40,748 136,985 8,694 14,942 30,192 118,488 73,437 - 57,464 - 760,368	33,834 48,977 - 12,077 40,597 2,577 4,428 8,948 35,115 21,765 - 17,030	17,004 68,016 - 12,923 17,004 - - - 51,012 - 6,802	12,489 52,230 - 17,881 16,708 - - - 39,499 - - 5,496	3,701 15,479 - 5,299 4,952 - - - 11,706 - - 1,629	503 2,892 978 116 1,595 - - 354 614 649 - 4,160 64	720,378 ,396,382 28,922 339,549 958,322 51,186 90,710 193,415 967,506 466,442 491,394 1,888 ,706,094	44,041 543,111 - 18,394 62,380 8,325 4,500 16,064 130,671 17,155 7,500 152,400 3,000			764,419 1,939,493 28,922 357,943 1,020,702 59,511 95,210 209,479 1,098,177 483,597 7,500 643,794 4,888
DEVELOPMENT IN ADVANCEMENT  1/46604 Magazine 1/40907 Office of Inst. Advancement 1/40922 Alumni Office 1/40924 Alumni Office 1/40924 Alumni Fund 1					-	194,070 194,070				194,070 - - 194,070			566,289 70,000 63,000 699,289	-		-	3,000 3,000 - 6,000	20,000	106,275 17,004 17,004 140,283	155,730 19,250 17,325 192,305	46,153 5,705 5,135 56,993	-	825 825 - 1,650	245 245 245 -	-	899,217 116,029 102,464 ,117,710	22,000 30,000 15,000 20,000 <b>87,000</b>			22,000 929,217 131,029 122,464 - 1,204,710
ARKETING & COMMUNICATIONS DM902 Strategic Comm & Marketing DTAL MARKETING & COMMUNICATIONS										-	-	-	286,303 286,303	-	-	96,395 <b>96,395</b>	5,000 5,000	26,840 26,840	51,012 <b>51,012</b>	68,072 <b>68,072</b>	23,334 23,334		27,884 <b>27,88</b> 4	8,264 8,264	939 <b>939</b>	611,047 <b>611,047</b>	277,810 <b>277,810</b>			888,857 - 888,857
INSEAL BESTUTUON  SENTIAL PROPRIES OF THE STATE SUPPORT  Description Processor Services of the Service State Service State Service State Service Servi	1,750,000 250,000 32,070,909	470,000		(5,500,000)	379,248 34,451,049	500,000	1,675,000 325,000	125,000	40,000	1,925,000 1,750,000 250,000 379,248 - 35,874,440 (5,175,000) 500,000 - 34,451,049 650,000			(250,000) - - - - - - 12,518 - - - - - - - - - - - - - - - - - - -			(500,000)	50,000		3,996	(68,750) 	(20,375)		(123,750)	1,719		(949,550) - - - - - - - - - - - - - - - - - - -	115,000 30,000 49,679 1,400,000 20,000 222,405 650,000	(1,300,000)	5,270	900,000 (649,550) 160,000 (1,300,000) ,000 409,000 30,000 49,679 1,443,787 20,000 222,405 5,270,000 5,270,000
OTAL GENERAL INSTITUTION	34,070,909	470,000	3,418,351	(3,500,000)	34,830,297	1,150,000	2,000,000	125,000	40,000	/0,604,/37		-	(237,482)	_	_	(4/8,908)	50,000		3,596	(65,308)	(19,355)	-	143,/50)	(34,956)	-	(505,/63)	3,047,084	(1,300,000)	- 5,564	,000 /,205,321

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	Intrnl Sales	Transfer In	Transfer Out	,
FY25 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			1 '
By Index		Fees	Fees		Redistrib	Contracts					Salary	Salary		& Faculty Par	Summer				OPE	OPE	OPE	OPE	OPE	OPE	OPE		Supplies	(Reactn/Exp)			1
	(+)	(+)	(+)	(-)	(+)	(+)	(+)	(+)	(+)		(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	Total	(+)	(-)	(-)	(+)	1
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	Acct 91000	Acct 92000	TOTAL EXP
VPF904 Sustainability Funds Rollover																										-	500,000				500,000
DIA907 Campaign S&S										-																-	165,000				165,000
OTD901 OTD Start-Up										-																-	125,000				125,000
PRO837 New Faculty Start-Up										-																-	73,275				73,275
										-																-					
TOTAL ONE-TIME FUNDS								-		-				-		-		-		-	-		-		,		863,275		-		863,275
EDUCATION & GENERAL FUND TOTAL	24 070 909	000 022	2 452 521	(6 500 000)	24 920 297	2 194 070	2 000 000	500 000	100 000	72 109 907	11 900 549	4 448 QRE	12 100 700	615 903	975 941	6 729 747	260 061	1 620 466	6 242 660	7 912 944	2 427 689	2 105 606	1 916 400	560 678	492 109	60 008 526	15 072 901	(2 776 740)	(8 803)	5 597 121	76 972 924

Western Oregon University FY25 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC)	Enrollment Fees	State Resource Redistrib	Contracts	Investment	Sales & Services	Revenues	Svc Dept Sales Reimb			Other Unclassified Pay	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		Services and Supplies	General Admin Overhead	Bond Debt	Aid	Merchandise for Resale	Costs	Depreciation				
INDEX FUND TYPE DEPT NAME	(+) Acct 01000	(+) Acct 02520	(+) Acct 03000	(+) Acct 05100	(+) Acct 06000	(+) Acct 08000	(+) Acct 09000	Total 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	Total Personnel	(+) Acct 20000	(+) Acct 28204	(+) Acct 28811	(+) Acct 50000	(+) Acct 60000	(+) Acct 70003	(+) Acct 80500	(-) Acct 91000	(+) Acct 92000	TOTAL EXP (i	NET ignoring depr.)
DESIGNATION DR AND SERVER DETR FANDS COPPOL SERVICE Council of Provisions CTIS03 SERVICE Council of Provisions CTIS03 SERVICE CTL Tapes and Sales Services DOSSST DESDP National Student Exchange Program DOSS11 DESDP Career Development Revenue PSSS13 DESDP Career Development Revenue PSSS13 DESDP Service Council of Program PSSS13 DESDP Service Center on Deafness REGS10 DESDP Resource Center on Deafness REGS10 DESDP Not-Cent International Program	3,500 9,999			40 240 300 80	3,000 1,000 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 80	326,956	3,000				51,012 - - - - - - - - -	89,913 - - - - - - 825 -	26,646 - - - - - - - 245 -	-		-	-	494,527 - - - - - - - 4,070	47,943 40 3,500 9,090 2,727 34,690 909 475 3,000 72					909 273 91 455				542,470 40 3,500 9,999 3,000 34,690 1,000 5,000 3,000 80	-
CAD910 DESOP WOU Band Festival CAD912 DESOP Music Scholarships CAD928 DESOP Quarried Sculpture Stone CAD929 DESOP WOU Choral Festival				105 200 30	10,000 510			10,105 200 30 510	-	3,000	-		300	:	825 - - -	245 - - -	-	-	:	18 - - 11	4,588 - - - 311	4,598 - 30 152			200		919				10,105 200 30 510	-
DEP910 DESOP CAI Non-Credit Special Projects				300				300	-		-			-	-	-	-	-		-		300									300	-
TRD909         DESOP         TR Consulting Services           TRD911         DESOP         TR Publications           TRD914         SERVICE         TR Tech Support Center           TRD886         DESOP         Traffic Safety Education	34,635			1,500 300	2,000 500		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				1,080	48,920			50,000	-		-			-	-	-	-	-		-	-				50,000						50,000	-
UCS904 SERVICE Computer Maintenance UCS907 SERVICE Telecommunications TOTAL DESIGNATED OPS AND SERVICE DEPTS FUNDS	48,134			4,175	56,000 126,630	545,470	77,630 1,400,000 1,542,080	77,630 1,456,000 2,266,489	326,956	6,000	48,255 271,143 319,398	14,000 14,000	800	51,012	91,563	27,136	8,502 51,012 59,514	13,270 78,415 91,685	3,933 23,239 27,172	- - 29	73,960 437,809 1,015,265	3,670 1,018,191 1,194,781	-	-	50,200		6,243	240,000 240,000			77,630 1,696,000 2,506,489	-
AUXILIARY ENTERPRISES FUNDS (EXCLUDING ATHLETICS & IFC) DIA5.17 AUX DIA Smith Series Revenue Odd Year DIA5.27 AUX DIA Smith Series Revenue Even Year DIA560 AUX Smith Fine Arts			5,000 74,202		20,000			25,000 74,202	- - 42,903		- -			- - 12,753	- - 11,798	- - 3,497	- - -	-	- - -	-	- - 70,951	- 23,148	- 1,852 5,677								25,000 76,628	- - (2,426)
PSS922         AUX         Parking           GEN876         AUX         Recreation Center Building Fee           GFA962         AUX         Vending IncCopiety-Library           GFA964         AUX         Vending Income-General	332,055				435,455 500 5,000			435,455 332,055 500 5,000	65,862 - - -		65,649 - - -	5,000	30,000	8,502 - - -	18,112 - - -	5,368 - - -	25,506 - - -	19,428 - - -	5,759 - - -	1,050	250,236 - - -	190,000 462	35,219 - 37 -						(40,000)	400,000 5,000	435,455 400,000 499 5,000	(67,945) 1
AUX990 AUX Conference Services AUX991 AUX Bookstore					80,000 750,000			80,000 750,000	50,000 68,604		131,798	10,000	6,500 12,500	17,004 17,004	13,750 18,866	4,075 5,591	- 51,012	38,994	- 11,557	228 438	91,557 366,364	12,500 175,000	8,325 75,310			400,000			(70,000)		42,382 1,016,674	37,618 (266,674)
OUR901 AUX University Residences Operations OUR902 AUX Residence Hall Prog & Training OUR903 AUX Residence Hall Association OUR919 AUX Vending Income -Dorms	(50,000)			25,000 1,000	7,046,935 1,000		139,500	7,161,435 - - 2,000	567,216 - - -	7,500	160,096 - - -	12,700	275,000 22,304	174,291 - - -	158,049 - - -	46,838 - - -	59,514 - - -	47,520 - - -	14,083 - - -	9,625 - 781 -	1,532,432 - 23,085 -	2,420,171 27,600 10,555 16,000	316,209 2,208 2,692 1,280	890,639					(180,000) (30,000) (40,000)	1,831,449	6,810,900 (192) (3,668) 17,280	350,535 192 3,668 (15,280)
ALIX977 ALIX Residential Dining ALIX978 ALIX Retail Dining ALIX978 ALIX The Press ALIX934 ALIX The Press ALIX994 ALIX Western Deli ALIX995 ALIX Western Grill					3,882,038 6,000 138,150	294	450,000	4,332,332 - 6,000 138,150 - -	208,720 - - - - -	500	723,825 - - 11,098 -	26,250	354,250 10,300 46,000	51,012 - - - - -	57,537 - - - - -	17,052 - - - - -	267,813 - - 4,251 - -	206,273 - - 3,052 -	61,130 - - 904 -	12,399 - 361 1,610 -	1,986,761 - 10,661 66,915 - -	667,903 2,770 24,750	284,374 - 1,207 13,835 -			900,000 1,655 81,262				208,000	4,047,038 - 16,293 186,762 -	285,294 - (10,293) (48,612) -
SHC901 AUX Undist Student Health Fee SHC904 AUX Health Service SHC916 AUX Health Counseling Building Fee	1,775,555 103,631					23,686		1,775,555 23,686 103,631	326,698 -	16,124	423,035 -	23,877		102,024 -	94,277 -	27,941 -	102,024	111,550 -	36,424 -	-	1,263,974 -	326,164	127,212 -	158,000				107,844	(103,361)	103,361	1,879,833 103,361	1,775,555 (1,748,303) 270
DOE993 AUX Q-Loop Studios							1,000	1,000	-		-				-	-	-	-	-	-	-	925	74								999	1
CAD953 AUX Rainbow Dance Theatre			25,167		12,000			37,167	-	25,000	-				6,875	2,038	-		-	-	33,913	500	2,754								37,167	-
CDC90S AUX Child Development Center TOTAL AUXILIARY ENTERPRISES FUNDS (EXCLUDING ATHLETICS & IFC)	2,161,241	-	104,369	26,000	267,108 12,644,186	23,980	590,500	267,108 15,550,276	115,638 1,445,641	49,124	41,673 1,557,174	77,827	68,290 825,144	42,510 425,100	31,801 411,065	9,425 121,825		9,204 436,021	3,396 133,253	2,390 28,882	341,331 6,038,180	46,230 3,944,678	31,005 909,270	1,048,639	-	1,382,917	-	107,844	(150,000) (613,361)	2,547,810	268,566 15,365,977	(1,458) 292,143
TOTAL DESIGNATED OPS, SERVICE DEPTS, AND AUXILIARY ENTERPRISES	2,209,375		104,369	30,175	12,770,816	569,450	2,132,580	17,816,765	1,772,597	55,124	1,876,572	91,827	825,944	476,112	502,628	148,961	586,638	527,706	160,425	28,911	7,053,445	5,139,459	909,270	1,048,639	50,200	1,382,917	6,243	347,844	(613,361)	2,547,810	17,872,466	292,143

ern Oregon University Incidental Fee Budgets	Other Student Fees (+)	Contracts (+)	Investment (+)	Sales & Services (+)	Other Revenues (+)	(+)	Total	Unclass Salary (+)	Other Unclassified Pay (+)	Classified Salary (+)	Pay (+)	Student Pay (+)	Uncl Health/Life OPE (+)	Uncl Retirement OPE (+)	Other OPE (+)	Classified Health/Life OPE (+)	Classified Retirement OPE (+)	Other OPE (+)	Student OPE (+)	Total	Services and Supplies (+)	General Admin Overhead (+)	Travel	Depreciation (+)	Incidental Fee Allocation (-)	Transfer Ou (+)		NET
X DEPT NAME	Acct 01700	Acct 03000	Acct 05100	Acct 06000	Acct 08001	0 Acct 09000	Revenue	Acct 10103	Acct 10200	Acct 10301	Acct 10400 A	Acct 10501	Acct 10964	Acct 10967	Acct 10968	Acct 10974	Acct 10977	Acct 10978	Acct 10988	Personnel	Acct 20000	Acct 28204	Acct 3900	Acct 80500	Acct 91105	Acct 92000	TOTAL EXP	(Ignoring d
NISTRATIVE																												1
7 IFC Computer Reserve 8 Extraordinary Travel							-	-		-			-	-	-	-		-		-		-			(11,560) (5,000)	11,560 5,000		Ï
8 Extraordinary Travel 0 SS Incidental Fees	142,350						142,350							-				- :	- 1			- 1			(5,000)	5,000		Ï
L Acad Yr Incidental Fees	3,611,207						3,611,207	-		-			-	-	-			-	-	-		-				3,870,817	3,870,817	Ï
DMINISTRATIVE	3,753,557						3,753,557	-		-		-	-		-				-	-		-			(16,560)	3,887,377	3,870,817	
IOUSE/FOOD PANTRY																												Ì
SPEAK (Abby's House)							-	-				21,761		-	-			-	762		15,431	2,809			(40,763)		-	1
Y'S HOUSE/FOOD PANTRY	_	<u>-</u>		<u>_</u>	-	-	-	-	-	-	-	21,761	-	-	-	-	-	-	762	22,523	15,431	2,809	-	-	(40,763)	-	-	<b>├</b>
																												Ì
Interpreters (Access) CESS	<b>_</b>							_	11,680 11,680					3,212 3,212	952 952					15,844 15,844		1,173			(17,017)		-	<b>├</b>
.533	_	<u> </u>	<u> </u>	<u> </u>					11,080					3,212	952					15,844		1,1/3	<u> </u>		(17,017)		_	<del> </del>
ED STUDENTS OF WOU ASWOU Administration										37,965		70 270				47.004	10.440	3.094	2.460	141,242	17,598	11,755			(170,595)			Ì
ASWOU Communications							-	-		37,900		70,279	-	-	-	17,004	10,440	3,094	2,400	141,242	630	47			(677)		-	Ĭ
Model United Nations							- 1			- 1				-			- 1		- 1	-	17,668	1,308			(18,976)		-	Ĭ
ASWOU Executive Expense							-	-		-			-		-	-	-	-	-	-	1,448	108			(1,556)		-	Ĭ
Natural Science							-	-		-			-	-	-	-	-	-	-	-	7,810	578			(8,389)		(1)	Ϊ
Multicultural Student Union							-	-		-			-	-	-	-	-	-	-	-	22,346	1,654			(24,000)		-	Ĭ
Student Organization Director							-	-		-			-	-	-	-	-	-	-	-	3,684	273			(3,957)		-	Ï
ASWOU Elections							-	-		-			-	-	-	-		-		-	238	18 152			(256) (2,200)		-	Ĭ
ASW Multicultural Programs Business & Economics							-	-		-			-	-	-	-	-			-	2,048 1,337	99			(1,436)		-	Ĭ
M.E. Ch. A.							1 1														4.920	365			(5,285)			Ï
Triangle Alliance							-	-		-			-		-	-	-	-	-	-	1,987	148			(2,134)		1	Ĭ
Black Student Union							-	-		-			-	-	-	-	-	-	-	-	1,603	119			(1,722)		-	Ï
Math Club							-	-		-			-	-	-	-	-	-	-	-	875	65			(940)		-	Ĭ
American Sign Language Club							-	-		-			-	-	-	-	-	-	-	-	1,196	89			(1,285)		-	Ĭ
Hawaii Club							-	-		-			-	-	-	-	-	-	-	-	2,886	214			(3,100)		-	Ĭ
Acapella Club Student Veterans of America							-	-		-			-	-	-	-	-	-		-	267 2.287	20 170			(287) (2.457)		-	Ï
UNIDOS							1 1														610	46			(656)			Ĭ
Swing Dance Club							-	-		-			-		-	-	-	-	-	-	381	29			(410)		-	Ĭ
CFHO Public Health							-	-		-			-	-	-	-	-	-	-	-	381	29			(410)		-	Ĭ
Board Game Club							-	-		-			-	-	-	-	-	-	-	-	232	18			(250)		-	Ĭ
Pre Med Club							-	-		-			-	-	-	-	-	-	-	-	93	7			(100)		-	Ĭ
Aspiring Teachers Association							-	-		-			-	-	-	-	-	-	-	-	93	7			(100)		-	Ĭ
Creative Writers Guild Criminal Justice Club							-	-		-			-	-	-	-	-	-		-	93	,			(100)		-	Ï
Exercise Science Club										- 1											93	7			(100)			Ĭ
Fibers Arts Club							-	-		-			-	-	-	-	-	-	-	-	93	7			(100)		-	Ĭ
Pre-Nursing Club DCIATED STUDENTS OF WOU								-		37.965			-		-		10.440	3.094		141.242	93 93.083	7 17.353			(100) (251.678)		-	L
CIATED STUDENTS OF WOO	_	<u> </u>	<u> </u>	<u> </u>						37,903		70,279				17,004	10,440	3,094	2,400	141,242	93,083	17,353	<u> </u>		(251,078)		_	├──
P. Administration																					400.247	0.0/-			(445.377)			l
FC - Administration FC - Football	1						- 1	1 .		- 1			- 1			- 1	- 1	- :	- 1		108,310 28,000	8,015 14,282	165,000		(116,326) (207,282)		(1)	1
FC - Volleyball	1									- 1											20,000	4.070			(59.070)			1
FC-Womens Soccer	1						-	-		-			-	-	-	-	-	-	-	-	-	4,070			(59,070)			1
FC - Mens Basketball	1						-	-		-			-	-	-	-	-	-	-	-	-	4,070	55,000		(59,070)		-	1
IFC - W Basketball	1						-	-		-			-		-	-		-	-	-	-	4,070	55,000		(59,070)		-	1
FC - Baseball	1						-	-		-			-	-	-	-	-	-	-	-	-	6,290	85,000		(91,290)		-	1
FC - Softball	1						-	-		-			-	-	-	-	-	-	-	-	-	6,290	85,000		(91,290)		-	1
IFC - Mens Soccer IFC- M Cross Country	1						1 -	· ·		-			-	-	-	-	-	-	-		-	4,070 4,255			(59,070) (61,755)		-	1
IFC- M Cross Country IFC- W Cross Country	1						1 1			-			- 1			- :						4,255	57,500 57,500		(61,755) (61,755)		1 :	1
LETICS					-	-	-			-	-	-	-	-	-	-	-		-	-	136,310	63,737		-	(925,048)	-	(1)	
							-														,	,	-,		, 20,0.07		1-7	

Western Oregon University FY25 Incidental Fee Budgets	Other Student	Gifts, Grants &	Investment	Sales & Services	Other Revenues	Svc Dept Sales Reimb		Unclass Salary	Other Unclassified	Classified Salary	Classified Pay	Student Pay	Uncl Health/Life	Uncl Retirement	Uncl Other	Classified Health/Life	Classified Retirement	Classified Other	Student		Services and	General Admin	Travel	Depreciation	Incidental Fee	Transfer Out	t	
	Fees (+)	Contracts (+)	(+)	(+)	(+)	(+)	Total	(+)	Pay (+)	(+)	(+)	(+)	OPE (+)	OPE (+)	OPE (+)	OPE (+)	OPE (+)	OPE (+)	OPE (+)	Total	Supplies (+)	Overhead (+)	(+)	(+)	Allocation (-)	(+)		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		-		157,995	64,887	72,519	21,491	-	-	-	5,530	586,126	187,902	57,279		374,295	(778,307)	-	427,295	-
DOS982 Health and Wellness Programs				14,000			14,000	-		-		34,252	-	-	-	-	-	-	1,199	35,451	7,910	3,209			(32,570)		14,000	-
DOS983 Aquatic Center Operation							-	-		-		26,957	-	-	-	-	-	-	943	27,900	67,780	7,081			(102,761)		-	-
DOS984 Aquatic Center Programs				46,000			46,000	-		-		41,382	-	-	-	-	-	-	1,448	42,830	-	3,170			-		46,000	-
DOS985 Intramurals				2,000			2,000	-		-		42,182	-	-	-	-	-	-	1,476	43,658	4,150	3,538			(49,346)		2,000	-
DOS986 Turf and Grass Fields				9,000			9,000	-		-		14,158	-	-	-	-	-	-	496	14,654	32,393	3,482			(41,529)		9,000	-
DOS800 Men's Lacrosse							-	-		-			-	-	-	-	-	-	-	-	18,047	1,336			(19,383)		-	-
DOS801 Men's Soccer							-	-		-			-	-	-	-	-	-	-	-	4,500	333			(4,833)		-	-
DOS802 Men's Rugby							-	-		-			-	-	-	-	-	-	-	-	21,000	1,554			(22,554)		-	-
DOS803 Women's Rugby							-	-		-			-	-	-	-	-	-	-	-	11,000	814			(11,814)		-	-
DOS804 SORC Rock Climbing							-	-		-			-	-	-	-	-	-	-	-	2,000	148			(2,148)		-	-
DOS806 Dance Team							-	-		-			-	-	-	-	-	-	-	-	4,000	296			(4,296)		-	-
DOS812 Women's Soccer							-	-		-			-	-	-	-	-	-	-	-	4,500	333			(4,833)		-	-
DOSB14 Men's Basketball							-	-		-			-	-	-	-	-	-	-	-	3,500	259			(3,759)		-	-
TOTAL CAMPUS RECREATION	-	-	-	124,000	-	-	124,000	263,704	-	-	-	316,926	64,887	72,519	21,491	-	-	-	11,092	750,619	368,682	82,832		374,295	(1,078,133)	-	498,295	-
CHILDCARE GEN949 Child Care Reserve							-	-								-			_	-					(39,540)	39,540		-
TOTAL CHILDCARE	-	-	-			-	-	-	-	-		-	-	-	-	-	-		-	-	-	-			(39,540)	39,540		-
CREATIVE ARTS CAD935 Guest Artists TOTAL CREATIVE ARTS	-	-	-	-	-	-	-	-	8,044 8,044	-	-	37,733 37,733	-	2,212 2,212	656 656	-		-	1,321 1,321	49,966 49,966	187,589 187,589	20,087 20,087	33,881 33,881	-	(291,523) (291,523)	-	-	<u>-</u>
STUDENT ENGAGEMENT																												
SEO901 Student Engagement Operations				50,250		190,000	240,250	264,926		127,121	5,877	122,871	85,020	72,855	21,592	44,210	36,574	10,839	4,300	796,185	323,234	82,838		482,609	(962,006)	-	722,860	(1)
SEO902 Leadership, Inclusion, & Activities (LIA)							-	-		-			-	-	-	-	-	-	-	-	38,004	3,005	2,592		(43,601)		-	-
SEO903 Student Activities Board							-	-		-		16,657	-	-	-	-	-	-	583	17,240	27,201	3,289			(47,730)		-	-
TOTAL STUDENT ENGAGEMENT		-	-	50,250	-	190,000	240,250	264,926	-	127,121	5,877	139,528	85,020	72,855	21,592	44,210	36,574	10,839	4,883	813,425	388,439	89,132	2,592	482,609	(1,053,337)	-	722,860	(1)
STUDENT MEDIA SE0904 Student Media SE0905 Northwest Passage SE0906 Western Journal SE0907 KWOU Student Radio Station		3,000					3,000			- - -		5,605 43,466 5,650	-	-	- - -	- - - -	-	-	- 196 1,521 198	5,801 44,987 5,848	3,936 3,409 10,626 3,581	292 682 4,116 698			(4,228) (9,892) (56,729) (10,127)		- - 3,000	-
TOTAL STUDENT MEDIA		3.000	-	-	-	-	3.000	-	-			54,721	-	-	-	-		-	1.915	56,636	21,552		-	-	(80,976)	-	3.000	-
		3,000					,,,,,,,					,							-,,	,	2,002	77.00			,00,000		0,000	
WOLF RIDE DOS979 WOLF Ride				3.000			3.000					30.603							1.071	31.674	10.264	3.104		8.499	(42.042)		11.499	
																												-
TOTAL WOLF RIDE		-		3,000			3,000	-				30,603		-					1,071	31,674	10,264	3,104	-	8,499	(42,042)		11,499	-
TOTAL IFC	3,753,557	3.000		177,250		100.000	4 122 907	528.630	19,724	165,086	5.877	671,551	149,907	150,798	44.691	61.214	47.014	13.933	22 504	1,881,929	1 221 250	205 015	761 473	865,403	(2 026 617)	2 026 017	5.106.470	(117.260)
IOIALIFC	3,733,557	3,000		1//,250		130,000	4,143,807	328,630	13,724	103,086	3,877	0/1,551	149,907	130,798	44,691	01,214	47,014	13,933	23,504	1,081,929	1,441,350	200,015	/01,4/3	005,403	(3,030,017)	3,326,917	3,100,470	(117,260)

Part	Western Oregon University FY25 Athletics (Non-IFC) Budgets	Enrollment Fees	State Resource Redistrib	Gifts, Grants & Contracts	Investment	Sales & Services	Other Revenues		Unclass Salary	Unclassified Pay	Salary	Pay	Student Pay	Uncl Health/Life OPE	Uncl Retirement OPE	Other OPE	Classified Health/Life OPE	Classified Retirement OPE	Classified Other OPE	Student OPE		Services and Supplies	General Admin Overhead	Travel	Student Aid		Transfer Out		
Manual Property of Control Property of Contr	INDEX DEPT NAME		(+)	(+)			(+) Acct 08000	Total Revenue	(+) Acct 10103	(+)	(+) Acct 10301	(+) Acct 10400	(+) Acct 10501	(+)		(+)	(+)	(+) Acct 10977	(+)	(+)	Total Personnel	(+)	(+)	(+) Acct 39000	(+) Acct 50000	(-) Acct 91000	(+) Acct 92000	TOTAL EXP	NET
1,000   1,00	Athletics General Fund Support  JF1101 General Fund - Administration JF1501 Gen Fund - Athletic Training JF1501 Gen Fund - Athletic Training JF1501 Gen Fund - Athletic Performance JF1701 General Fund Athletic Performance JF1701 Gen Fun Athletic Performance JF1701 Gen Fun Athletic Performance JF1701 Gen Fund Athletic Pen Baskethall JF2601 Gen Fund Athletic Society	ACC 0.000	Acct 02520	Acct 03000	Acce 05100	Acct 06000	Acct 08000		389,249 193,811 123,160 317,139 105,768 108,012 134,400 114,000 115,260 118,265	ACCT 102AA		ACCC 10400	ACCC 10501	88,149 68,016 34,008 68,016 34,008 34,008 34,008 34,008 34,008 34,008 34,008	107,044 53,298 30,019 79,086 29,086 29,703 36,960 31,350 31,697 29,772 30,492	31,724 15,796 10,038 25,847 8,620 8,803 10,954 9,291 9,394 9,638 9,036					790,949 330,921 197,225 490,088 177,482 180,526 216,322 188,649 190,359 191,683	1,011,200 200,000 25,000 25,000 50,000 25,000 25,000	133,360 24,489 14,595 51,067 14,984 15,209 16,008 13,961 17,787 16,035	ACCC 39000	Acct 50000	(1,997,958) (355,410) (211,820) (741,155) (217,466) (220,735) (232,330) (202,610) (258,146) (232,718) (224,913)			1
Table   Tabl		-	-	-		-	-	-		-	103,778	-	-				34,008	28,539	8,458	-			348,477	-	-	(5,120,000)	62,448	(1)	1
1,200   1,20						1,000 1,000 3,000 3,000 1,000 1,000 1,000		1,000 1,000 3,000 3,000 1,000 1,000 1,000	-												-	931 931 2,793 2,793 931 931	69 69 207 207 69 69 69					1,000 1,000 3,000 3,000 1,000 1,000 -	-
1.196.015   1.29	TOTAL TICKETS/CONCESSIONS	-	-	-	-	31,000	-	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28,862	2,138	-	-	-	-	31,000	-
RECUITING   Recursing Football								-																					
			1,330,013					1,330,013														130,313	17,040		1,140,000			1,330,013	
15101   Special Projects - Administration   15101   Special Projects - Administration   15101   Special Projects - Forting - Administration   15101   Special Projects - Forting - 15101   Special Projects - Volleyball   15101   Special Projects	JR2101 Recruitine, "Football JR2201 Recruitine, "Volleyball JR2201 Recruitine, "Volleyball JR2301 Recruitine, "Womens Soccer JR2501 Recruitine, "Mens Sasketball JR2502 Recruitine, "Mens Sasketball JR2502 Recruitine, "Mens Sasketball JR2501 Recruitine, "M Soccer JR2001 Recruitine, "M Soccer JR2001 Recruitine, "M Soccer JR2001 Recruitine, "W Moos Country JR4301 Recruitine, "W Mood Track JR4502 Recruitine, "M Modor Track JR4502 Recruitine, "M Modor Track JR4501 Recruitine," W Modor Track JR4501 Recruitine, "M Modor Track JR4501 Recruitine, "W Modor Track JR4501 Recruitine," W Modor Track	-	-	-	-	-	-		-	-		-	-					- - - - - - - - - - - - - - - - - - -		- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	-	378 378 378 378 378 378 378 126 126 126 126 126 126	5,100 5,100 5,100 5,100 5,100 5,100 1,700 1,700 1,700 1,700 1,700 1,700	-	(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)	-		
ISSIO1   Spec Proj - Althelic Performance																													
	JS1603 Spec Proj - Athletic Performance JS2103 Special Projects - Football JS2003 Special Projects - Volleyball JS2003 Special Projects - Welleyball JS2003 Special Projects - Welleyball JS2005 Special Projects - Well Basketball JS2001 Special Projects - Well Basketball JS2001 Special Projects - Well Basketball JS2003 Special Projects - Well Special JS2003 Special Projects - Well Special JS2004 Special Projects - Well Special JS2004 Special Projects - Well Cross Country JS2001 Special Projects - Well Cross Country JS2001 Special Projects - Well Cross Country JS2003 Special Projects - Well Cross Country	-	-	-	-	-	-	-	-	-		-	-		-					-			-	-	-	-	-	-	
TOTAL ATHLETICS (NON-HIC] FUNDS 1,395,015 - 31,000 - 1427,015 1,940,704 - 103,778 - 530,233 515,966 155,168 34,008 25,539 8,458 - 33,322,874 1,553,437 372,553 55,140 1,140,000 (5,182,448) 62,448 1,427,014	TOTAL ATHLETICS (NON-IFC) FUNDS		1,396,015			31,000		1,427,015	1,940,704		103,778			530,253	518,966	158,168	34,008	28,539	8,458		3,322,874	1,653,437	372,563	58,140	1,140,000	(5,182,448)	62,448	1,427,014	1