

**Finance & Administration Committee (FAC), November 5, 2024****FY25 Proposed Adjusted Budget****M-Report (Fall 2024 as of October 14<sup>th</sup>):**

	This Year	Last Year	Difference	Pct Change
Total Enrollment	3,822.0	3,949.0	(127.0)	-3.2%
Total Credit Hours	45,722.0	46,932.0	(1,210.0)	-2.6%
Total FTE *	3,113.3	3,192.2	(78.9)	-2.5%
Total UG Enrollment	3,268.0	3,341.0	(73.0)	-2.2%
Total UG Credit Hours	41,812.0	43,126.0	(1,314.0)	-3.0%
Total UG FTE *	2,787.5	2,875.1	(87.6)	-3.0%
Total GR Enrollment	554.0	608.0	(54.0)	-8.9%
Total GR Credit Hours	3,910.0	3,806.0	104.0	2.7%
Total GR FTE *	325.8	317.2	8.7	2.7%
Undergraduate FTE Breakout				
Resident	2,324.2	2,326.7	(2.5)	-0.1%
WUE	373.1	440.7	(67.6)	-15.3%
Non-Resident	90.2	107.7	(17.5)	-16.2%
Total	2,787.5	2,875.1	(87.6)	-3.0%
Freshmen	760.1	838.7	(78.7)	-9.4%
Sophomores	589.5	506.3	83.2	16.4%
Juniors	624.0	681.3	(57.3)	-8.4%
Seniors	759.1	809.5	(50.3)	-6.2%
Post Bacc / Non-Graduate	28.0	28.0	-	0.0%
Graduate Masters	321.4	307.3	14.1	4.6%
Non-Admit Undergraduate	26.8	11.3	15.5	137.8%
Non-Admit Graduate	4.4	9.8	(5.4)	-55.0%
Total	3,113.3	3,192.2	(78.9)	-2.5%

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

The FY25 Education & General Fund totals \$73.148M in revenues and \$76.649M in recurring expenses and transfers, resulting in a recurring deficit of \$3.501M. 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 \$1.107M, this results in a budget deficit of \$4.608M. Beginning FY25 Fund Balance totals \$13.754M; this deficit level would reduce the fund balance to \$9.146M, or 12.50% of revenues by the end of FY25. See the FY25 Education & General Fund Detail worksheet for a comparison of the FY25 Proposed Adjusted Budget to the FY25 Preliminary Budget, as well as FY24 Actuals.

## **Revenue Assumptions:**

Total Revenues for the FY25 Adjusted Budget are \$73.148M, up \$949K from the FY25 Preliminary Budget. The changes in assumptions resulting in the increased revenue are detailed below.

### Tuition & Fees

- FY25 Preliminary Budget Tuition assumed 2% UG and GR enrollment declines from Fall 2023, with an additional 20 Occupational Therapy (OTD) students. Actual fall enrollments are approximately a 3.0% decrease for UG and a 2.7% increase for GR, which is inclusive of 17 OTD students. These enrollment changes do not translate directly to revenue changes, 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 2024 and projected Winter & Spring 2025 based on 6% attrition between terms. This results in a projected 115,485 undergraduate (98,685 Resident, 15,812 WUE, and 988 Non-Resident), 8,894 graduate credit hours, and 16 OTD students. Applying the applicable tuition rates as approved at the April 17, 2024 Board of Trustees meeting results in total undergraduate tuition of \$26.366M and graduate tuition of \$4.715M, for a total decrease of \$631K from the FY25 Preliminary Budget.
- Undergraduate summer tuition revenues remain unchanged from the FY24 Preliminary Budget, totaling \$1.4M, while Graduate summer tuition revenues have been increased by \$200K to total \$800K. 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 2024 resulted in \$1.935M of FY25 revenue, with the remaining budgeted summer revenue of \$265K expected from Summer 2025.
- Other tuition revenues have been updated to a projected \$400K, an increase of \$40K.
- Online course fee revenues have been updated to a projected 55,774 online course credit hours based on actual Fall 2024 enrollments and projected Winter & Spring 2025, resulting in a budget of \$2.956M, an increase of \$2K from the Preliminary Budget.
- Fee remissions budget has been decreased by \$500K to \$5M in collaboration with Financial Aid. Actual FY24 fee remissions totaled \$4.809M.

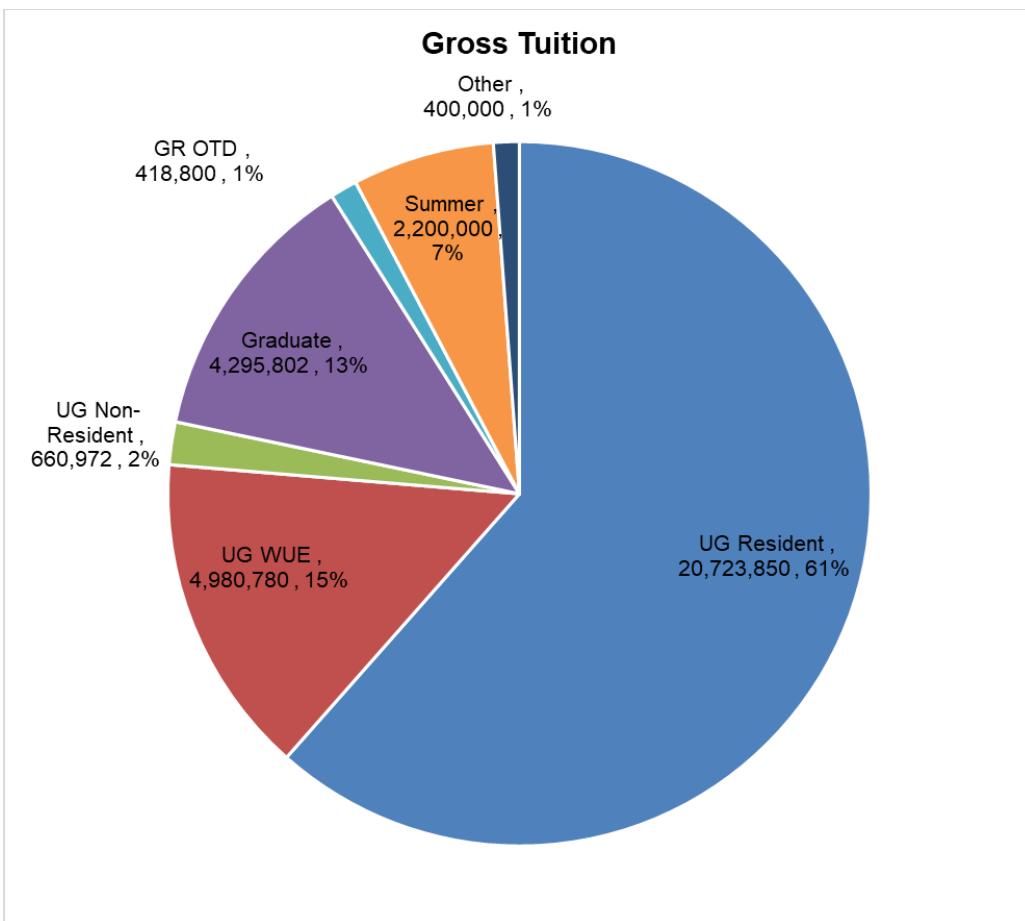


Figure 1: Tuition Revenue by category

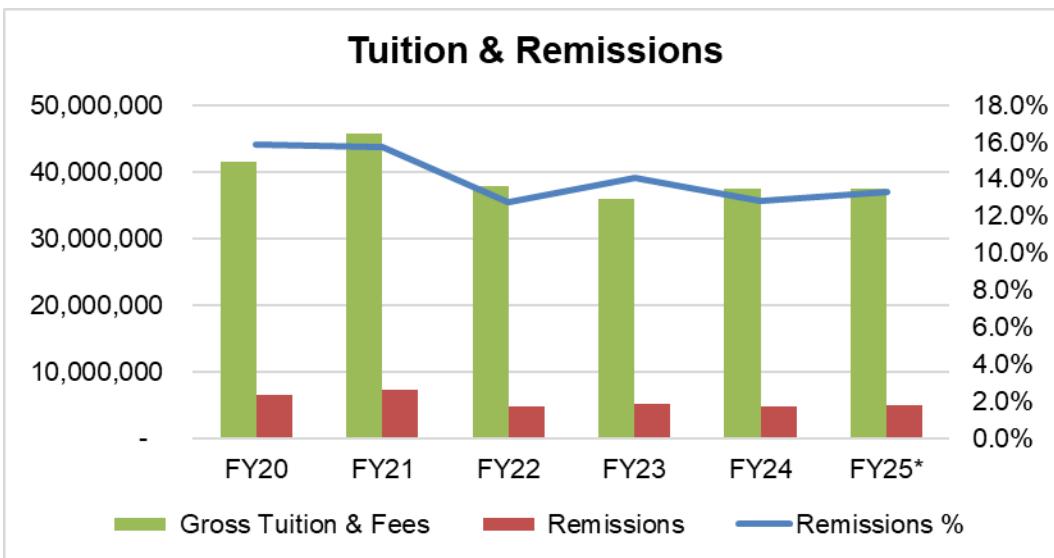


Figure 2: Total gross tuition & fees, total remissions, and remissions as a percentage of gross tuition & fees for FY19 – FY25 (FY25 based on proposed adjusted budgeted numbers).

## Government Resources & Allocations

- Government Resources & Allocations total \$34.961M compared to the Preliminary Budget of \$34.830M. The \$131K difference resulting from the true-up for the latest three-year rolling data.
  - FY25 is the second year of the biennium. \$1B was allocated to the Public University Support Fund for 2023-25 with 49% of PUSF being distributed in year 1 (FY24) and the remaining 51% distributed in year 2 (FY25).

## Other Revenues

- Other Revenues total \$5.5M, an increase of \$706K. \$406K of the increase was in Gift Grants and Contracts related to grant indirects in collaboration with the Dean of Graduate Studies and Sponsored Research, bringing the budget total to \$2.6M. The remaining \$300K relates to Interest Earnings/Investment, bringing the budget total to \$2.3M. Both adjustments were based on reviewing FY24 Actuals realization rates as of Period 3 compared to FY25 Actuals as of Period 3.

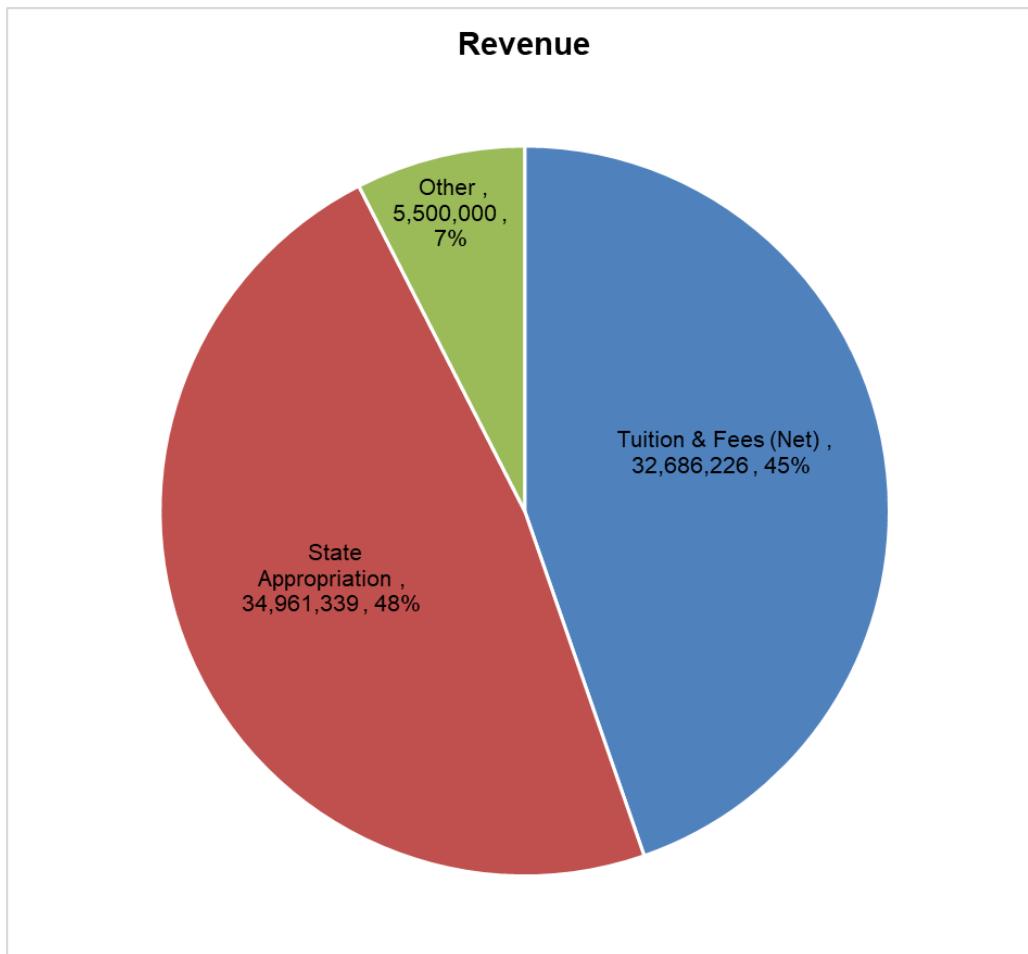


Figure 3: Total revenue by category.

## **Expense Assumptions:**

Total Expenses for the FY25 Adjusted Budget are budgeted at \$71.051M.

### **Personnel**

- Personnel budget totals \$60.459M, \$361K more than the FY25 Preliminary Budget. This includes \$1M of centralized staff salary savings and associated \$357K of OPE from regular turnover and vacancies, as well as \$830K of centralized faculty salary savings and associated \$296K of OPE.
- Faculty Salaries are budgeted at \$17.397M, \$213K more than the FY25 Preliminary Budget. The change is reflective of:
  - Rostered faculty salaries have been updated according to the Collective Bargaining Agreement (4.09% on average raise for T/TT), \$290K
  - Increasing the budgeted rate used for NTT salary pools by 4.09%, \$230K
  - Reducing 3.5 FTE and rebasing vacant lines to NTT/lower steps, \$307K. This reduction was made to offset increases in Academic Affairs that were incorporated in the FY25 Preliminary Budget.
- Budgeted amount for unclassified salaries totals \$12.915M, \$305K more than the Preliminary Budget.
  - Incorporates an increase of 4.09% to be held centrally for the unclassified salary study.raises, \$580K. Offset by removing \$185K of funds centrally held for salary equity study.
  - Reducing 2.6 FTE to offset increases in Academic Affairs that were incorporated in the FY25 Preliminary Budget as well as cover reorganizational adjustments, \$90K.
- Faculty & Unclassified Supplemental pay is budgeted at \$616K, unchanged from the Preliminary Budget. 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 \$7.212M, a decrease of \$17K from the preliminary budget reflective of a net decrease of 0.5 FTE.
- 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 \$1.634M, with the small increase being associated with updating the Destination Western budget.
- Budgeted Other Payroll Expense (OPE) totals \$22.907M, an increase of \$983K from the preliminary budget, as a result of the changes to personnel mentioned above as well as increasing the health rate component to \$19,200 per eligible FTE from \$17,004.

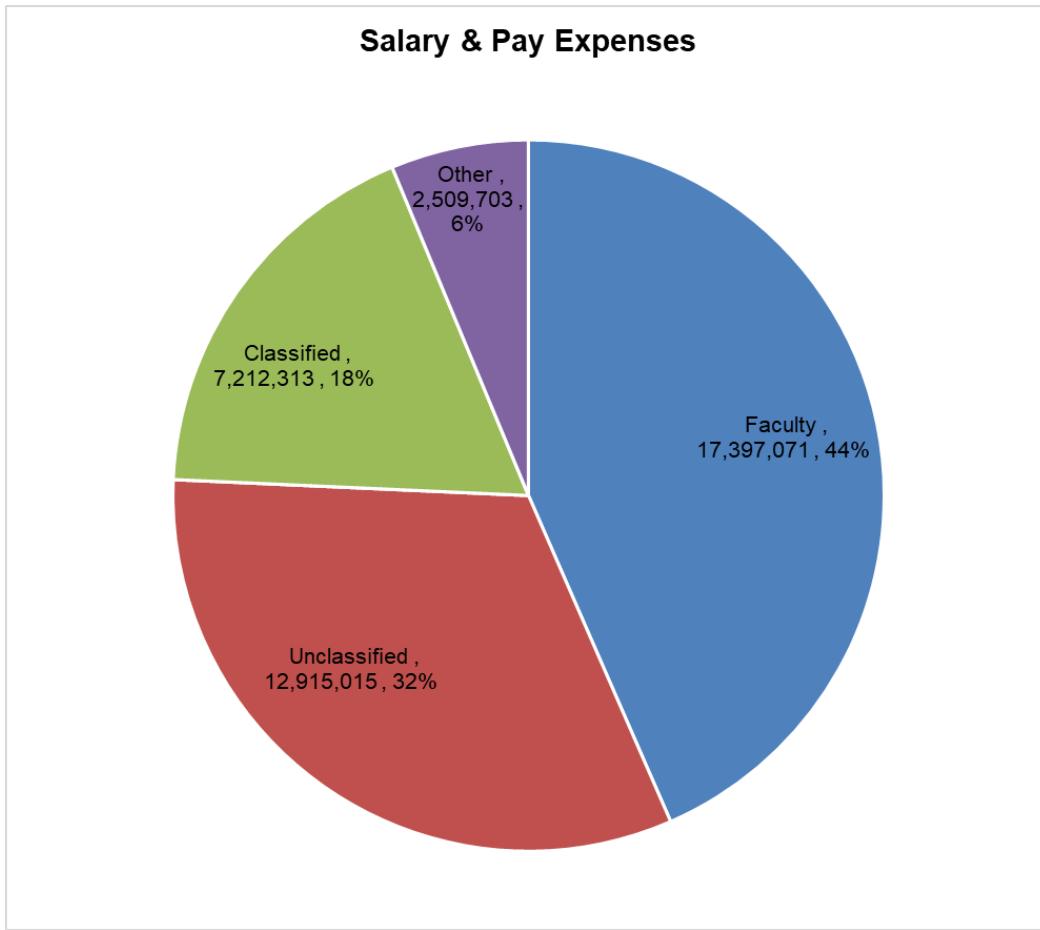


Figure 4: Total salary & pay by category.

### Services & Supplies (S&S)

- Services & Supplies net of Internal Sales budget totals \$10.592M. With Services & Supplies increasing approximately \$297K, and Internal Sales increasing \$140K from FY25 Preliminary Budget.
  - \$35K to continue existing library subscriptions
  - \$40K in support of Destination Western
  - A correlating \$130K increase in indirect grant spending was budgeted (in line with the grant indirects policy)
  - PURMIT S&S budget was trued up to FY25 actual rates, an increase of \$92K
  - Internal Sales were increased by \$200K for General Administrative Overhead based on FY24 Actuals.
  - Parking's support of Public Safety of \$60K is now reflected as a transfer in instead of internal sales.

### **Net Transfer Assumptions:**

Total Net Transfers are budgeted at \$5.598M, an increase of \$20K from the Preliminary Budget.

- Athletics subsidy was increased by \$80K to cover the increase in Health OPE.
- Parking's support of Public Safety of \$60K is now reflected as a transfer in instead of internal sales.

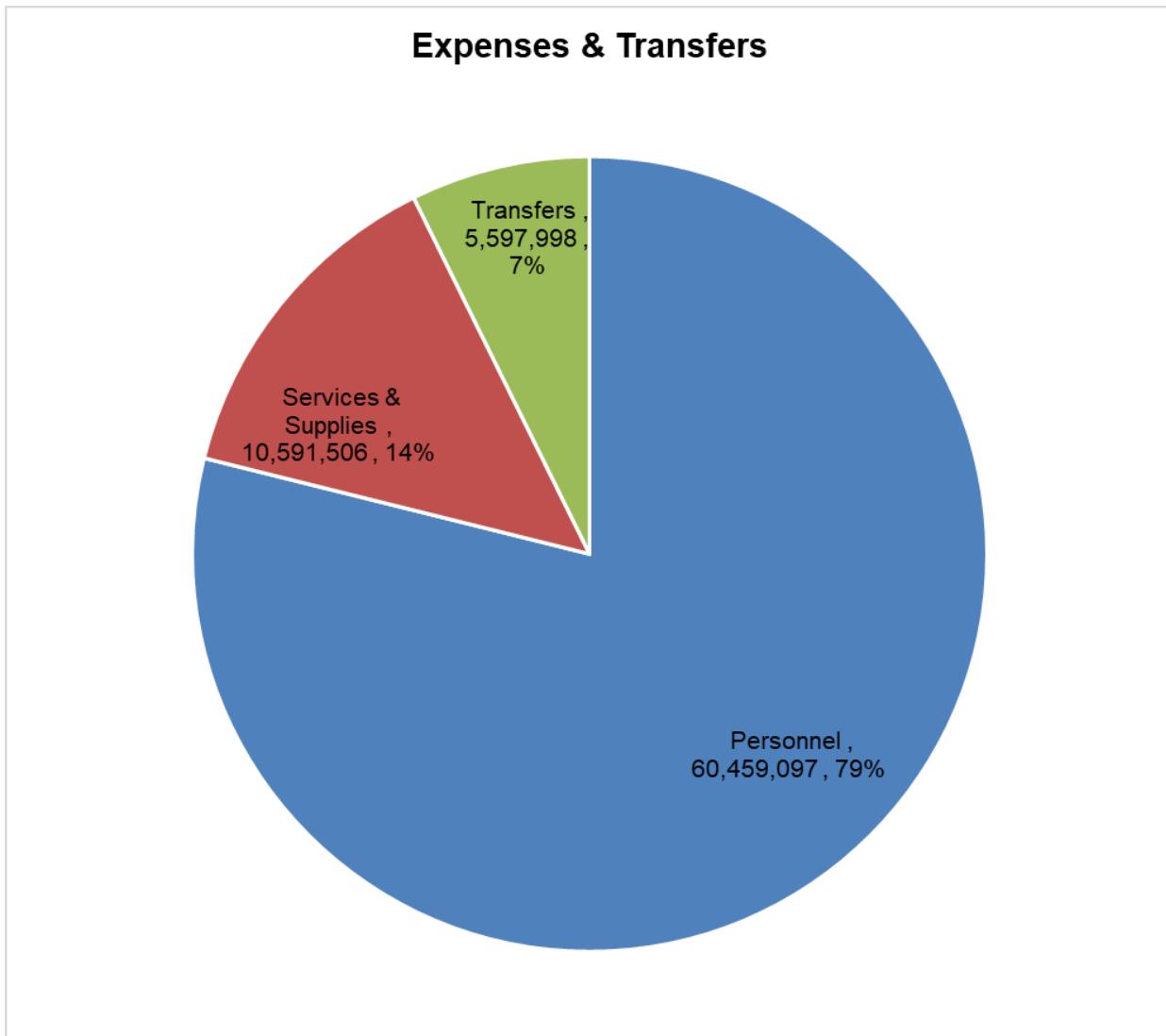


Figure 5: Total recurring expenses and transfers.

### **Other Activity Assumptions:**

Total Other Activities representing one-time resources and expenses are budgeted at \$1.107M, an increase of \$244K from the FY25 Preliminary Budget.

- \$33K of rollover has been added for OTD start-up S&S, bringing the total to \$158K
- \$211K has been added for a contract with EAB to cultivate Juniors
- The FY25 Preliminary Budget totaled \$863K and included:
  - \$500K for rollover of Sustainability Funds tranche 1
  - \$165K for Advancement Campaign S&S
  - \$125K for Occupational Therapy start-up costs
  - \$73K for New Faculty Start-Up costs

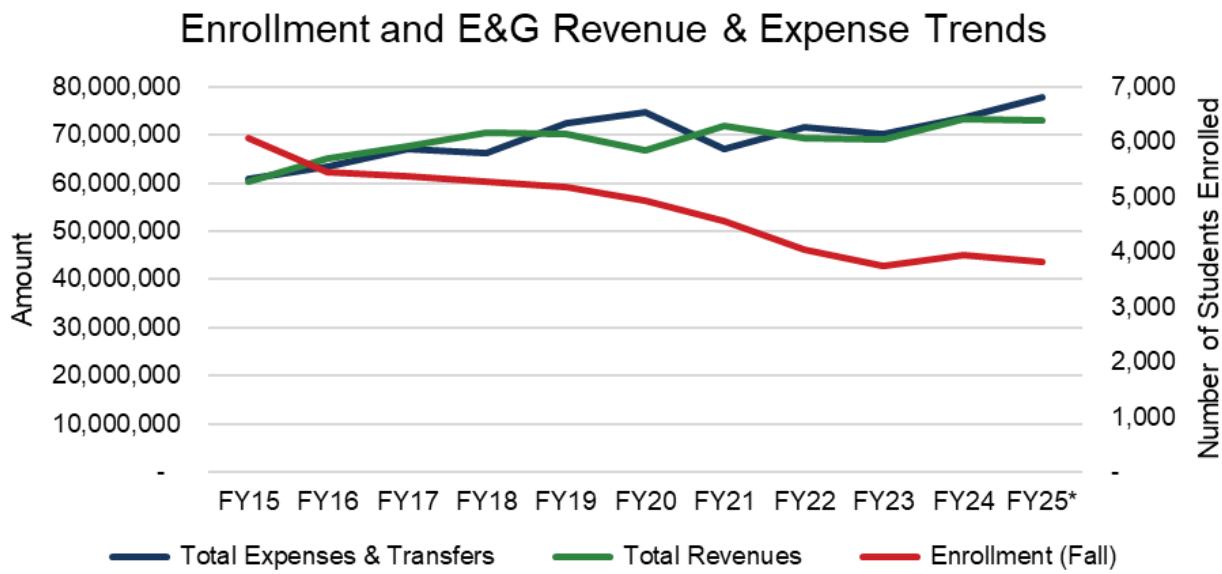


Figure 6: Enrollment (headcounts) and E&G Expense trends over the last 10 years (FY25 based on Proposed Adjusted Budget).

### **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 for all Auxiliaries (excluding IFC) totals \$682K. Auxiliary budgets have been updated for the increase to Health OPE, and \$80K additional E&G subsidy to athletics to cover the Health OPE increase and other minor adjustments. Housing revenue has also been updated to reflect the ~80 fewer students living on campus. See the Auxiliary Detail worksheet included for a budget summary by auxiliary area.

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

Incidental Fee has a net deficit budget of \$117K, with intentions to utilize their reserve to cover the deficit. Health OPE rate increases have been offset by decreases to 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 FY25 Preliminary Budget.

### **FY25 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 \$4.301M.

### **STAFF RECOMMENDATION:**

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

**Western Oregon University**  
**FY25 Proposed Adjusted Budget**  
**Component Funds Budget Summary**

	<b>Education &amp; General (E&amp;G)</b>	<b>Auxiliary (excluding IFC)</b>	<b>Incidental Fee (IFC)</b>	<b>Designated Operations &amp; Service Depts</b>	<b>Total</b>	<b>Total FY25 Prelim Budget</b>
<b>Revenues</b>						
Enrollment Fees	32,686,226	2,161,241	3,753,557	48,134	38,649,158	38,537,372
Government Resources & Allocations	34,961,339	1,396,015	-	-	36,357,354	36,226,312
Gift Grants and Contracts	2,600,000	104,369	3,000	-	2,707,369	2,301,439
Investment	2,300,000	26,000	-	4,175	2,330,175	2,030,175
Sales & Services	500,000	12,035,251	195,450	126,630	12,857,331	13,479,066
Other Revenues	100,000	614,480	190,000	2,087,550	2,992,030	2,992,030
<b>Total Revenues</b>	<b>73,147,565</b>	<b>16,337,356</b>	<b>4,142,007</b>	<b>2,266,489</b>	<b>95,893,417</b>	<b>95,566,394</b>
<b>Expenses</b>						
Personnel	60,459,097	9,459,218	2,014,429	1,029,539	72,962,283	72,356,774
Services & Supplies	10,591,506	9,000,871	3,926,528	1,236,950	24,755,855	24,463,592
<b>Total Expenses</b>	<b>71,050,603</b>	<b>18,460,089</b>	<b>5,940,957</b>	<b>2,266,489</b>	<b>97,718,138</b>	<b>96,820,365</b>
<b>Net Transfers</b>	<b>5,597,998</b>	<b>(1,440,338)</b>	<b>(1,681,690)</b>	<b>-</b>	<b>2,475,970</b>	<b>2,482,987</b>
<b>Total Expenses &amp; Transfers</b>	<b>76,648,601</b>	<b>17,019,751</b>	<b>4,259,267</b>	<b>2,266,489</b>	<b>100,194,108</b>	<b>99,303,352</b>
<b>Net Recurring Budget</b>	<b>(3,501,036)</b>	<b>(682,394)</b>	<b>(117,260)</b>	<b>-</b>	<b>(4,300,690)</b>	<b>(3,736,958)</b>
One Time Activities	1,107,346	-	-	-	1,107,346	863,275
<b>Net Budget</b>	<b>(4,608,382)</b>	<b>(682,394)</b>	<b>(117,260)</b>	<b>-</b>	<b>(5,408,036)</b>	<b>(4,600,233)</b>

**Western Oregon University**  
**FY25 Proposed Adjusted Budget**  
**Education & General Fund Detail**

	<b>FY25 Proposed Adjusted Budget</b>	<b>FY25 Prelim Budget</b>	<b>Increase/ (Decrease)</b>	<b>FY24 Actuals</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>					
<b>Tuition &amp; Fees</b>					
<b>Undergraduate Tuition</b>					
Resident	20,723,850	20,512,590	211,260	20,077,081	646,769
WUE	4,980,780	5,883,570	(902,790)	5,823,486	(842,706)
Non-Resident	660,972	647,592	13,380	614,729	46,243
<b>Total Undergraduate Tuition</b>	<b>26,365,602</b>	<b>27,043,752</b>	<b>(678,150)</b>	<b>26,515,296</b>	<b>(149,694)</b>
<b>Graduate Tuition</b>					
Graduate	4,295,802	4,143,657	152,145	4,061,485	234,317
OTD	418,800	523,500	(104,700)	-	418,800
<b>Total Graduate Tuition</b>	<b>4,714,602</b>	<b>4,667,157</b>	<b>47,445</b>	<b>4,061,485</b>	<b>653,117</b>
<b>Summer</b>					
Undergraduate	1,400,000	1,400,000	-	1,357,823	42,177
Graduate	800,000	600,000	200,000	517,620	282,380
<b>Total Summer</b>	<b>2,200,000</b>	<b>2,000,000</b>	<b>200,000</b>	<b>1,875,443</b>	<b>324,557</b>
<b>Other Tuition</b>	<b>400,000</b>	<b>360,000</b>	<b>40,000</b>	<b>387,701</b>	<b>12,299</b>
<b>Total Tuition</b>	<b>33,680,204</b>	<b>34,070,909</b>	<b>(390,705)</b>	<b>32,839,925</b>	<b>840,279</b>
<b>Fees</b>					
Matriculation	500,000	500,000	-	559,330	(59,330)
Course	400,000	400,000	-	451,050	(51,050)
Online Course	2,956,022	2,953,531	2,491	3,376,587	(420,565)
Other	150,000	150,000	-	248,157	(98,157)
<b>Total Fees</b>	<b>4,006,022</b>	<b>4,003,531</b>	<b>2,491</b>	<b>4,635,123</b>	<b>(629,101)</b>
<b>Fee Remissions</b>	<b>(5,000,000)</b>	<b>(5,500,000)</b>	<b>500,000</b>	<b>(4,809,233)</b>	<b>(190,767)</b>
<b>Total Tuition &amp; Fees (net of remissions)</b>	<b>32,686,226</b>	<b>32,574,440</b>	<b>111,786</b>	<b>32,665,815</b>	<b>20,411</b>
<b>Government Resources &amp; Allocations</b>					
Student Success & Completion (SSCM)	34,272,602	34,141,560	131,042	34,092,886	179,716
Engineering Technology (ETSF)	309,489	309,489	-	297,598	11,891
Small-Enerly Loan Program (SELP)	379,248	379,248	-	379,248	-
<b>Total Government Resources &amp; Allocations</b>	<b>34,961,339</b>	<b>34,830,297</b>	<b>131,042</b>	<b>34,769,732</b>	<b>191,607</b>
<b>Other Revenues</b>					
Gift Grants and Contracts	2,600,000	2,194,070	405,930	2,664,389	(64,389)
Interest Earnings/Investment	2,300,000	2,000,000	300,000	2,720,328	(420,328)
Sales & Services	500,000	500,000	-	424,653	75,347
Other Revenues	100,000	100,000	-	186,434	(86,434)
<b>Total Other Revenues</b>	<b>5,500,000</b>	<b>4,794,070</b>	<b>705,930</b>	<b>5,995,804</b>	<b>(495,804)</b>
<b>Total Revenues</b>	<b>73,147,565</b>	<b>72,198,807</b>	<b>948,758</b>	<b>73,431,351</b>	<b>(283,786)</b>

**Western Oregon University**  
**FY25 Proposed Adjusted Budget**  
**Education & General Fund Detail**

	<b>FY25 Proposed Adjusted Budget</b>	<b>FY25 Prelim Budget</b>	<b>Increase/ (Decrease)</b>	<b>FY24 Actuals</b>	<b>Increase/ (Decrease)</b>
<b>Expenses</b>					
<b>Personnel</b>					
Faculty Salaries	17,397,071	17,184,474	212,597	14,994,173	2,402,898
Unclassified Salaries	12,915,015	12,609,790	305,225	10,577,526	2,337,489
Faculty & Unclassified Supplemental Pay	615,903	615,903	-	2,266,837	(1,650,934)
Classified Salaries	7,212,313	7,229,747	(17,434)	6,179,137	1,033,176
Classified Pay	260,061	260,061	-	520,623	(260,562)
Student	1,633,739	1,630,466	3,273	1,401,669	232,070
OPE	22,907,390	21,924,585	982,805	20,495,722	2,411,668
Centralized Salary & OPE Savings	(2,482,395)	(1,356,500)	(1,125,895)	-	(2,482,395)
<b>Total Personnel</b>	<b>60,459,097</b>	<b>60,098,526</b>	<b>360,571</b>	<b>56,435,687</b>	<b>4,023,410</b>
<b>Services &amp; Supplies</b>					
Services & Supplies	14,508,006	14,210,626	297,380	13,971,096	536,910
Internal Sales	(3,916,500)	(3,776,740)	(139,760)	(4,156,395)	239,895
<b>Total Services &amp; Supplies</b>	<b>10,591,506</b>	<b>10,433,886</b>	<b>157,620</b>	<b>9,814,701</b>	<b>776,804</b>
<b>Total Expenses</b>	<b>71,050,603</b>	<b>70,532,412</b>	<b>518,191</b>	<b>66,250,388</b>	<b>4,800,215</b>
<b>Transfers</b>					
Athletics Subsidy	5,200,000	5,120,000	80,000	6,766,284	(1,566,284)
Child Development Center Subsidy	150,000	150,000	-	120,120	29,880
SELP Funding Match	294,000	294,000	-	306,813	(12,813)
Other Transfers	(46,002)	14,238	(60,240)	253,355	(299,357)
<b>Total Transfers</b>	<b>5,597,998</b>	<b>5,578,238</b>	<b>19,760</b>	<b>7,446,572</b>	<b>(1,848,574)</b>
<b>Total Recurring Expenses &amp; Transfers</b>	<b>76,648,601</b>	<b>76,110,650</b>	<b>537,951</b>	<b>73,696,960</b>	<b>2,951,641</b>
<b>Net Recurring</b>	<b>(3,501,036)</b>	<b>(3,911,843)</b>	<b>410,807</b>	<b>(265,609)</b>	<b>(3,235,427)</b>
<b>Other Activities</b>					
Sustainability Funds Rollover	500,000	500,000	-	-	500,000
Campaign S&S	165,000	165,000	-	-	165,000
OTD Start-Up	158,160	125,000	33,160	-	158,160
EAB	210,911	-	210,911	-	210,911
Other	73,275	73,275	-	-	73,275
<b>Total Other Activities</b>	<b>1,107,346</b>	<b>863,275</b>	<b>244,071</b>	<b>-</b>	<b>1,107,346</b>
<b>Net</b>	<b>(4,608,382)</b>	<b>(4,775,118)</b>	<b>166,736</b>	<b>(265,609)</b>	<b>(4,342,773)</b>
<b>Beginning Fund Balance</b>	<b>13,753,975</b>	<b>10,172,273</b>		<b>14,019,584</b>	
<b>Projected Ending Fund Balance</b>	<b>9,145,593</b>	<b>5,397,155</b>		<b>13,753,975</b>	
<b>Fund Balance as a Percentage of Revenues</b>	<b>12.50%</b>	<b>7.48%</b>		<b>18.73%</b>	

**Western Oregon University  
NWCCU Plan  
Education & General Fund**

		<b>NWCCU Plan</b>	<b>Actuals</b>
<b>FY23</b>	Recurring Deficit	(8,000,000)	
	Expense containment (one-time)	<u>3,000,000</u>	
	Use of Fund Balance	<u>(5,000,000)</u>	(1,156,477)
<b>FY24</b>	Beg Fund Balance	10,000,000	14,019,584
	Recurring Deficit	(4,500,000)	
	Expense containment (one-time)	<u>1,000,000</u>	
	Use of Fund Balance	<u>(3,500,000)</u>	(265,609)
<b>FY25</b>	Beg Fund Balance	6,500,000	13,753,975
	Total Revenues		73,147,565
	Total Expenses & Transfers		<u>76,648,601</u>
	Recurring Deficit	(3,500,000)	(3,501,036)
	Expense containment (one-time)	<u>1,000,000</u>	<u>(1,107,346)</u>
	Use of Fund Balance	<u>(2,500,000)</u>	(4,608,382)
<b>FY26</b>	Beg Fund Balance	4,000,000	9,145,593
	Recurring Deficit	(1,500,000)	
	Expense containment (one-time)	<u>1,000,000</u>	
	Use of Fund Balance	<u>(500,000)</u>	
<b>FY27</b>	Beg Fund Balance	3,500,000	
	Recurring Deficit	-	
	Expense containment (one-time)	<u>-</u>	
	Use of Fund Balance	<u>-</u>	
<b>FY28</b>	Beg Fund Balance	3,500,000	

*Proposed FY25 Adj Budget*

**Western Oregon University**  
**FY25 Proposed Adjusted Budget**  
**Auxiliary Detail**

	<b>Athletics (excluding IFC)*</b>	<b>Bookstore</b>	<b>Dining</b>	<b>Parking</b>	<b>Student Health &amp; Counseling</b>	<b>University Housing</b>	<b>Other Auxiliaries</b>	<b>Total</b>
<b>Revenues</b>								
Enrollment Fees	-	-	-	-	1,879,186	(50,000)	332,055	2,161,241
Government Resources & Allocations	1,396,015	-	-	-	-	-	-	1,396,015
Gift Grants and Contracts	-	-	-	-	-	-	104,369	104,369
Investment	-	-	-	-	-	26,000	-	26,000
Sales & Services	31,000	750,000	4,163,188	435,455	-	6,271,000	384,608	12,035,251
Other Revenues	-	-	450,294	-	23,686	139,500	1,000	614,480
<b>Total Revenues</b>	<b>1,427,015</b>	<b>750,000</b>	<b>4,613,482</b>	<b>435,455</b>	<b>1,902,872</b>	<b>6,386,500</b>	<b>822,032</b>	<b>16,337,356</b>
<b>Expenses</b>								
Unclassified Salaries	1,748,709	68,604	209,724	65,862	326,698	584,860	208,541	3,212,998
Unclassified Pay	-	-	500	-	16,124	7,500	25,000	49,124
Classified Salaries	103,778	131,798	825,441	65,649	423,035	105,000	41,673	1,696,374
Classified Pay	-	10,000	26,250	5,000	23,877	12,700	-	77,827
Student	-	12,500	463,250	30,000	-	297,304	74,790	877,844
OPE	1,279,285	152,246	797,989	88,117	500,592	527,544	199,277	3,545,051
<b>Total Personnel</b>	<b>3,131,772</b>	<b>375,148</b>	<b>2,323,154</b>	<b>254,628</b>	<b>1,290,326</b>	<b>1,534,908</b>	<b>549,281</b>	<b>9,459,218</b>
Services & Supplies	1,730,270	651,012	2,025,218	160,771	613,484	3,685,705	134,411	9,000,871
<b>Total Expenses</b>	<b>4,862,042</b>	<b>1,026,160</b>	<b>4,348,372</b>	<b>415,399</b>	<b>1,903,810</b>	<b>5,220,613</b>	<b>683,692</b>	<b>18,460,089</b>
<b>Net Transfers</b>	<b>(3,435,027)</b>	<b>-</b>	<b>208,000</b>	<b>20,240</b>	<b>-</b>	<b>1,581,449</b>	<b>185,000</b>	<b>(1,440,338)</b>
<b>Total Expenses &amp; Transfers</b>	<b>1,427,015</b>	<b>1,026,160</b>	<b>4,556,372</b>	<b>435,639</b>	<b>1,903,810</b>	<b>6,802,062</b>	<b>868,692</b>	<b>17,019,751</b>
<b>Net Budget</b>	<b>(0)</b>	<b>(276,160)</b>	<b>57,110</b>	<b>(184)</b>	<b>(938)</b>	<b>(415,562)</b>	<b>(46,660)</b>	<b>(682,394)</b>

\*Athletics also receives \$925,048 of funding from incidental fee.

Western Oregon University FY25 Education & General Fund Budget By Index		Tuition (+) 01100	Study Resource Fees (+) 01200	Other Student Fees (+) 01700	Fee Remissions (-) 01900	State Resource Redistrib (+) 02510	Gift Grants & Contracts (+) 03000	Interest & Royalties (+) 05100	Sales & Services (+) 06000	Other Revenue (+) 08000	TOTAL REV	Tenure-Track Faculty Salary (+) 10102-TENT	NTT Faculty Salary (+) 10102	Unclass Salary (+) 10103	Other Unclassified & Faculty Pay (+) 10200	Academic Pay Summer (+) 10203	Classified Salary (+) 10301	Classified Pay (+) 10400	Student Pay (+) 10501	Uncl Health/Life OPE (+) 10964	Uncl Retirement OPE (+) 10967	Uncl Other OPE (+) 10968	Classified Health/Life OPE (+) 10974	Classified Retirement OPE (+) 10977	Classified Other OPE (+) 10978	Student OPE (+) 10988	Total Personnel	Services and Supplies (+) 20000	Intrnl Sales Reimburse (Redctn/Exp) (-) 79000	Transfer In (-) 91000	Transfer Out (+) 92000	TOTAL EXP
INDEX	DEPT NAME																															
<b>PRESIDENT'S OFFICE/UNIVERSITY-WIDE</b>																																
PRE907	President's Office											-	-	532,792	54,360	-	-	-	57,600	161,467	47,853	-	-	-	-	854,072	15,000		869,0			
HRO915	Human Resources Operation											-	-	894,234	-	-	41,090	-	-	249,600	245,915	72,881	19,200	11,300	3,349	-	1,537,569	178,104		1,715,6		
HRO917	Staff Professional Dev											-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,700			18,7			
HRO918	Support ADA/WC Equip											-	-	139,579	-	-	-	-	38,400	30,299	11,376	-	-	-	-	219,654	13,500		233,1			
HRO919	Title IX											-	-	80,000	-	-	-	-	19,200	22,000	6,520	-	-	-	-	127,720	12,000		139,7			
PRE909	Faculty Senate											-	-	-	-	-	-	1,743	-	-	-	-	-	-	61	1,804	2,570		4,3			
PRE912	Commencement & Convocation											-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,683			23,6			
PRE920	Pastega Endowed Awards											-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,850			(1,425)			
PRE925	Faculty Athletic Representation											-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,150			3,1			
PRE927	WOU Board Support											-	-	-	-	-	-	-	-	-	-	-	-	-	-	82,500			82,5			
PRE928	University Tree Advisory											-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,240			3,2			
PRE929	President's Campus Support											-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,000			47,0			
PRE930	Strategic Initiatives											-	-	-	-	-	-	-	-	-	-	-	-	-	-	240,000			240,0			
PRE931	Visibility Initiatives											-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,200			7,2			
PRE932	Diversity Initiatives											-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,000			9,0			
PRE933	OCOP Dues											-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,000			48,0			
PSI901	Public Affairs&Strategic Initiatives											-	-	119,604	-	-	-	-	19,200	32,891	9,748	-	-	-	-	181,443	-		181,4			
<b>TOTAL PRESIDENT'S OFFICE/UNIVERSITY-WIDE</b>												-	-	1,766,209	54,360	-	41,090	-	1,743	384,000	492,572	148,378	19,200	11,300	3,349	61	2,922,262	706,497	-	(1,425)	-	
<b>GENERAL COUNSEL</b>																																
LEG901	WOU Legal Counsel											-	-	247,992	-	-	-	-	38,400	68,198	20,211	-	-	-	-	374,801	17,000		391,8			
LEG902	Outside Legal Services											-	-	-	-	-	-	-	-	-	-	-	-	-	-	97,500			97,5			
LEG903	Risk Management Assessments											-	-	-	-	-	-	-	-	-	-	-	-	-	-	834,740			834,7			
<b>TOTAL GENERAL COUNSEL</b>												-	-	247,992	-	-	-	-	38,400	68,198	20,211	-	-	-	-	374,801	949,240	-	-	1,324,0		
<b>DIVERSITY EQUITY &amp; INCLUSION</b>																																
DEI901	Office of Diversity Equity & Inclus											-	-	263,900	-	-	-	-	57,600	72,573	21,508	-	-	-	-	415,581	62,480		478,0			
<b>TOTAL DIVERSITY EQUITY &amp; INCLUSION</b>												-	-	263,900	-	-	-	-	57,600	72,573	21,508	-	-	-	-	415,581	62,480	-	-	478,0		
<b>ACADEMIC AFFAIRS</b>																																
PRO902	Provost											-	-	529,092	-	-	42,143	-	76,800	145,500	43,121	19,200	11,589	3,435	-	870,880	23,900		894,7			
AAD901	Student Success & Advising											-	-	526,196	-	-	64,369	800	27,000	153,600	144,705	42,886	19,200	17,921	5,311	945	1,002,933	18,080		1,021,0		

Western Oregon University FY25 Education & General Fund Budget By Index		Tuition (+) 01100	Study Resource Fees (+) 01200	Other Student Fees (-) 01700	Fee Remissions (-) 01900	State Resource Redistrib (+) 02510	Gift Grants & Contracts (+) 03000	Interest & Royalties (+) 05100	Sales & Services (+) 06000	Other Revenue (+) 08000	TOTAL REV	Tenure-Track Faculty Salary (+) 10102-TENT	NTT Faculty Salary (+) 10102	Unclass Salary (+) 10103	Other Unclassified & Faculty Pay (+) 10200	Academic Pay Summer (+) 10203	Classified Salary (+) 10301	Classified Pay (+) 10400	Student Pay (+) 10501	Uncl Health/Life OPE (+) 10964	Uncl Retirement OPE (+) 10968	Uncl Other OPE (+) 10974	Classified Health/Life OPE (+) 10977	Classified Retirement OPE (+) 10978	Classified Other OPE (+) 10988	Student Total Personnel 20000	Services and Supplies (+) 79000	Intrnl Sales Reimburse (-) 79000	Transfer In (-) 91000	Transfer Out (+) 92000	TOTAL EXP
<b>COLLEGE OF LIBERAL ARTS &amp; SCIENCES</b>																															
DLA904	Dean Liberal Arts/Sciences	-	-	-	-	-	-	-	-	-	-	217,380	-	-	50,161	-	-	38,400	59,779	17,716	19,200	13,794	4,088	-	420,518	4,190	-	424,708			
BUS902	Business	-	-	-	-	-	-	-	-	-	-	586,144	52,340	49,426	26,616	-	43,649	-	1,046	230,400	286,645	96,538	19,200	12,003	3,557	37	1,877,601	7,215	-	1,884,816	
CAD916	Creative Arts	-	-	-	-	-	-	-	-	-	-	1,268,916	415,440	142,797	17,500	-	35,378	-	35,059	494,688	507,280	150,341	19,200	9,729	2,883	1,227	3,100,438	21,055	-	3,121,493	
CAD948	Art Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
CAD949	Music Practice Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
CAD950	Dance Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
CAD951	Theatre Art Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
CAD952	MIDI Electronic Music Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
COR901	Criminal Justice	-	-	-	-	-	-	-	-	-	-	431,930	155,790	-	4,500	-	50,929	-	-	172,800	162,862	48,267	19,200	14,005	4,151	-	1,064,434	8,595	-	1,073,029	
CSD902	Computer Science Instruction	-	-	-	-	-	-	-	-	-	-	587,523	188,686	-	4,500	-	127,897	-	12,403	153,600	197,655	63,629	38,400	35,172	10,423	434	1,420,322	24,045	-	1,444,367	
DLA905	Supplemental Inst Staff-LAS	-	-	-	-	-	-	-	-	-	-	259,650	-	73,600	550,348	-	-	-	-	-	-	-	-	-	-	1,127,197	-	-	1,127,197		
DLA906	Military Science Labs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	430			
DLA914	LAS Dean's Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,208			
DLA915	Chair Research/Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,400			
DLA941	Organizational Leadership	-	-	-	-	-	-	-	-	-	-	62,316	-	9,000	-	19,005	-	-	23,040	19,612	5,812	7,680	5,226	1,549	-	153,240	12,660	-	165,900		
DLA943	Individualized Course (ICF) Payout	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	27,500	8,150	-	-	-	-	-	135,650	-	-	135,650	
HUM902	Humanities	-	-	-	-	-	-	-	-	-	-	1,003,814	694,668	-	4,500	-	58,539	-	2,128	409,594	391,534	138,794	19,200	16,098	4,771	74	2,743,714	12,810	-	2,756,524	
HUM909	Modern Language Course Fees	-	-	-	-	-	-	-	-	-	-	413,384	155,790	-	-	-	-	-	13,498	159,994	156,523	46,389	-	-	-	472	946,050	7,620	-	953,680	
MTH042	Mathematics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,537	-	-	-	-	-	-	-	894	26,431	270	-	26,701		
MTH043	Math Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
MTH044	Math Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
MTH045	Physics Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
NSM902	Math Dept/Nat Science Div	-	-	-	-	-	-	-	-	-	-	1,241,471	406,196	-	4,500	-	316,015	-	13,036	403,200	428,328	134,651	96,000	86,902	25,755	456	3,156,510	48,889	-	3,205,399	
NSM965	Biology Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
NSM966	Chemistry Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
NSM967	ES-GS-PH Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
NSM968	GIS Equipment Course Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
NUR904	Nursing	-	-	-	-	-	-	-	-	-	-	465,003	-	318,144	-	55,057	-	-	172,800	215,367	63,827	19,200	15,141	4,487	-	1,329,026	237,295	-	1,566,321		
OTD901	Occupational Therapy	-	-	-	-	-	-	-	-	-	-	1,071,592	51,930	-	4,500	-	42,895	-	-	288,000	310,206	91,932	19,200	11,796	3,496	-	1,895,547	24,285	-	1,919,832	
PSY901	Psychology Division	-	-	-	-	-	-	-	-	-	-	1,159,044	51,930	-	4,500	-	58,539	-	1,511	288,000	334,255	99,060	19,200	16,098	4,771	53	2,036,961	7,985	-	2,044,946	
<b>TOTAL LIBERAL ARTS &amp; SCIENCES</b>		-	-	-	-																										

Western Oregon University FY25 Education & General Fund Budget By Index		Tuition (+) 01100	Study Resource Fees (+) 01200	Other Student Fees (-) 01700	Fee (-) 01900	State Resource Redistrib (+) 02510	Gift Grants & Contracts (+) 03000	Interest & Royalties (+) 05100	Sales & Services (+) 06000	Other Revenue (+) 08000	TOTAL REV	Tenure-Track Faculty Salary (+) 10102-TENT	NTT Faculty Salary (+) 10102	Unclass Salary (+) 10103	Other Unclassified & Faculty Pay (+) 10200	Academic Pay Summer (+) 10203	Classified Salary (+) 10301	Classified Pay (+) 10400	Student Pay (+) 10501	Uncl Health/Life OPE (+) 10964	Uncl Retirement OPE (+) 10967	Uncl Other OPE (+) 10968	Classified Health/Life OPE (+) 10974	Classified Retirement OPE (+) 10977	Classified Other OPE (+) 10978	Student Pay (+) 10988	Total Personnel 20000	Services and Supplies (+) 79000	Intrnl Sales Reimburse (-) 91000	Transfer In (-) 92000	Transfer Out (+) 92000	TOTAL EXP		
INDEX	DEPT NAME																																	
<b>FINANCE &amp; ADMINISTRATION</b>																																		
VPF901	Office of VP for Business & Finance	-	-	-	-	-	-	-	-	-	377,352	-	-	-	-	-	-	57,600	103,771	30,753	-	-	-	-	569,476	5,000	574,476	200,000						
VPF903	Campus Maintenance Projects	-	-	-	-	-	-	-	-	-	502,788	-	-	520,978	4,500	20,000	96,000	138,268	40,978	172,800	144,507	42,826	700	1,684,345	200,000	1,884,345	100,000							
BAO901	Business Office	40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000							
BAO914	Records Retention	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000							
BAO923	Bank Processing Charges	100,000	100,000	-	-	-	-	-	-	-	276,028	-	-	-	-	-	-	3,000	57,600	75,907	22,496	-	-	-	-	435,136	5,000	(75,000)	365,136					
CPC901	Capital Planning & Construction	-	-	-	-	-	-	-	-	-	207,702	260	-	966,196	37,000	109,526	48,000	57,190	16,949	297,600	275,879	81,761	3,833	2,101,896	189,000	(485,000)	1,805,896							
PP0908	Bldg Maint and Alteration	30,000	20,000	50,000	-	-	-	-	-	-	119,868	800	-	822,184	35,000	11,050	38,400	33,184	9,834	364,800	235,729	69,862	387	1,741,098	125,000	(653,780)	1,212,318							
PP0912	Janitorial	-	-	-	-	-	-	-	-	-	-	-	-	450,985	8,000	-	-	-	-	-	-	-	-	-	-	-	-	50,000						
PP0920	Campus Grounds Maintenance	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	797,091								
PP0931	Copy Center	120,000	120,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,630								
PP0932	Mail Room	-	-	-	-	-	-	-	-	-	-	-	-	64,369	-	-	-	22,564	-	-	-	19,200	17,701	5,246	790	129,870	60,000	(60,000)	129,870					
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	(280,000)	280,000						
PPU907	WOU:Salem Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000		45,000						
PPU933	Occupational/Envirn Safety	-	-	-	-	-	-	-	-	-	59,280	-	-	431,586	71,345	92,698	19,200	16,302	4,831	-	-	-	-	99,613	10,000	109,613								
PS5917	Public Safety	-	-	-	-	-	-	-	-	-	76,636	-	-	-	-	-	-	100,647	19,200	21,130	6,262	144,000	138,307	40,990	3,244	1,045,598	21,505	(180,720)	(60,240)					
PS5926	Emergency Preparedness Team	-	-	-	-	-	-	-	-	-	573,383	-	-	1,251,636	20,500	100,647	115,200	157,680	46,731	259,200	349,841	103,681	3,523	2,982,022	125,992	(190,000)	2,918,014							
UCS901	Computing Services	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000		3,000						
UCS905	IT Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	978		978						
UCS911	Technology Support - Students	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,832	-	-	-	-	-	-	-	1,849	54,681	54,321	59,002					
UCS914	Campus Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	187,996	(10,000)	177,996						
UCS915	Ellucian Services - Banner Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	767,775		767,775						
UCS916	GFA Machines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120,000		120,000						
<b>TOTAL FINANCE/ADMIN</b>		-	-	-	-	-	-	-	-	-	288,000	60,000	348,000	-	-	2,193,237	1,060	-	4,507,934	176,345	468,838	451,200	603,432	178,834	1,411,200	1,288,183	381,773	16,409	11,678,445	4,660,599	(2,416,500)	(60,240)	-	13,862,30

Western Oregon University FY25 Education & General Fund Budget By Index		Tuition (+) 01100	Study Resource Fees (+) 01200	Other Student Fees (+) 01700	Fee Remissions (-) 01900	State Resource Redistrib (+) 02510	Gift Grants & Contracts (+) 03000	Interest & Royalties (+) 05100	Sales & Services (+) 06000	Other Revenue (+) 08000	TOTAL REV	Tenure-Track Faculty Salary (+) 10102-TENT	NTT Faculty Salary (+) 10102	Unclass Salary (+) 10103	Other Unclassified & Faculty Pay (+) 10200	Academic Pay Summer (+) 10203	Classified Salary (+) 10301	Classified Pay (+) 10400	Student Pay (+) 10501	Uncl Health/Life OPE (+) 10964	Uncl Retirement OPE (+) 10967	Uncl Other OPE (+) 10968	Classified Health/Life OPE (+) 10974	Classified Retirement OPE (+) 10977	Classified Other OPE (+) 10978	Student OPE (+) 10988	Total Personnel 20000	Services and Supplies (+) 79000	Intrnl Sales Reimburse (-) 79000	Transfer In (-) 91000	Transfer Out (+) 92000	TOTAL EXP
INDEX	DEPT NAME																															
VPF904	Sustainability Funds Rollover	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	500,000					
DIA907	Campaign S&S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165,000	165,000					
OTD901	OTD Start-Up/Rollover	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	158,160	158,160					
PRO902	EAB - cultivate Juniors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	210,911	210,911					
PRO837	New Faculty Start-Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73,275	73,275					
<b>TOTAL ONE-TIME FUNDS</b>																												<b>1,107,346</b>	<b>1,107,346</b>			
<b>EDUCATION &amp; GENERAL FUND TOTAL</b>		33,680,204	550,000	3,456,022	(5,000,000)	34,961,339	2,600,000	2,300,000	500,000	100,000	73,147,565	11,639,074	4,002,056	12,415,015	615,903	925,941	6,712,313	260,061	1,633,739	6,849,197	7,663,540	2,412,238	2,367,936	1,911,605	568,257	482,222	60,459,097	15,615,352	(3,916,500)	(69,133)	5,667,131	77,755,947

Western Oregon University FY25 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC)		Enrollment Fees (+) 01000	State Resource Redistrib (+) 02520	Gifts, Grants & Contracts (+) 03000	Investment (+) 05100	Sales & Services (+) 06000	Other Revenues (+) 08000	Svc Dept Sales Reimb (+) 09000	Total Revenue (+) 10103	Unclass Salary (+) 10200	Other Unclassified (+) 10301	Classified Salary (+) 10400	Student Pay (+) 10501	Uncl Health/Life OPE (+) 10964	Uncl Other OPE (+) 10967	Uncl Retirement OPE (+) 10968	Classified Health/Life OPE (+) 10974	Classified Retirement OPE (+) 10977	Classified Other OPE (+) 10978	Student OPE (+) 10988	Total Personnel (+) 20000	Services and Supplies (+) 28204	General Admin Overhead (+) 28811	Bond Debt (+) 39000	Travel (+) 50000	Student Aid (+) 60000	Merchandise for Resale (+) 70003	Indirect Costs (+) 80500	Depreciation (+) 91000	Transfer In (+) 92000	Transfer Out (+) 92000	NET TOTAL EXP (ignoring depr.)
INDEX	FUND TYPE DEPT NAME																															
<b>DESIGNATED OPS AND SERVICE DEPTS FUNDS</b>																																
COP901	SERVICE	Council of Presidents							542,470	542,470	326,956	-	57,600	89,913	26,646	-	-	-	-	501,115	41,355							542,470	-			
CTL903	SERVICE	CTL-Tapes and Sales Services							40	40	-	-	-	-	-	-	-	-	-	-	40	-						40	-			
DOS957	DESOP	National Student Exchange Program	3,500						9,999	9,999	-	-	-	-	-	-	-	-	-	3,500	-						3,500	-				
DOS811	DESOP	Career Development Revenue	9,999						3,000	3,000	-	-	-	-	-	-	-	-	-	9,090	-	909						9,999	-			
PPS918	DESOP	Crime Prevention							240	34,450	34,450	-	-	-	-	-	-	-	-	2,727	-	273						3,000	-			
PRE919	DESOP	Compactor Services							1,000	1,000	-	-	-	-	-	-	-	-	-	34,690	-	455						34,690	-			
RCD904	DESOP	Resource Center on Deafness	300	4,700					5,000	3,000	-	-	-	825	245	-	-	-	-	4,070	475	91						5,000	-			
REG910	DESOP	Veteran's Service							80	80	-	-	-	-	-	-	-	-	-	3,000	-	3,000						3,000	-			
SAB902	DESOP	Non-Credit International Program							80	80	-	-	-	-	-	-	-	-	-	72	-	8						80	-			
CAD910	DESOP	WOU Band Festival							105	10,000	10,105	-	3,000	-	500	-	825	245	-	-	18	4,588	4,598	919						10,105	-	
CAD912	DESOP	Music Scholarships							200	200	-	-	-	-	-	-	-	-	-	-	-	200							200	-		
CAD928	DESOP	Quarried Sculpture Stone	30						30	30	-	-	-	-	-	-	-	-	-	-	-	30							30	-		
CAD929	DESOP	WOU Choral Festival							510	510	-	-	-	300	-	300	-	-	-	11	311	152	47						510	-		
DEP910	DESOP	CAI Non-Credit Special Projects							300	300	-	-	-	-	-	-	-	-	-	-	300	-						300	-			
TRD909	DESOP	TR Consulting Services							1,500	2,000	3,500	-	-	-	-	-	-	-	-	-	3,181	-	319						3,500	-		
TRD911	DESOP	TR Publications	300	500					800	800	-	-	-	-	-	-	-	-	-	-	727	-	73						800	-		
TRD914	SERVICE	TR Tech Support Center							30,000	30,000	-	-	-	-	-	-	-	-	-	30,000	-	30,000						30,000	-			
TRD886	DESOP	Traffic Safety Education	34,635						34,635	34,635	-	-	-	-	-	-	-	-	-	-	31,486	-	3,149						34,635	-		
GFA935	DESOP	General Scholarship Fund							1,080	48,920	50,000	-	-	-	-	-	-	-	-	-	-	50,000	-						50,000	-		
UCS904	SERVICE	Computer Maintenance							56,000	1,400,000	77,630	77,630	-	48,255	-	9,600	13,270	3,933	-	75,058	2,572							77,630	-			
UCS907	SERVICE	Telecommunications							1,456,000	1,456,000	271,143	14,000	-	-	-	57,600	78,415	23,239	-	444,397	1,011,603							240,000	1,696,000			
<b>TOTAL DESIGNATED OPS AND SERVICE DEPTS FUNDS</b>																																
<b>AUXILIARY ENTERPRISES FUNDS (EXCLUDING ATHLETICS &amp; IFC)</b>																																
DIA517	AUX	DIA Smith Series Revenue Odd Year							5,000	20,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
DIA527	AUX	DIA Smith Series Revenue Even Year							74,202	74,202	42,903	-	-	14,400	11,798	3,497	-	-	-	72,598	-	23,148	1,852						25,000			
DIA960	AUX	Smith Fine Arts							435,455	435,455	65,862	65,649	5,000	30,000	9,600	18,112	5,368	28,800	19,428	5,759	1,050	254,628	130,000	30,771						78,406	(4,204)	
PSS922	AUX	Parking	332,055						435,455	65,862	-	-	-	-	-	-	-	-	-	-	-	-								435,639	(184)	
GEN876	AUX	Recreation Center Building Fee							332,055	332,055	-	-	-	-	-	-	-	-	-	-	-	-	400,000	400,000	400,000						400,000	(67,945)
GFA962	AUX	Vending Inc(copier)-Library																														



Western Oregon University FY25 Incidental Fee Budgets		Other Student Fees (+) 01700	Gifts, Grants & Contracts (+) 03000	Investment (+) 05100	Sales & Services (+) 06000	Other Revenues (+) 08000	Svc Dept Sales Reimb (+) 09000	Total Revenue (+) 10103	Unclass. Salary (+) 10200	Other Unclassified (+) 10301	Classified Salary (+) 10400	Student Pay (+) 10501	Uncl Health/Life OPE (+) 10964	Uncl Retirement OPE (+) 10967	Uncl Other OPE (+) 10968	Classified Health/Life OPE (+) 10974	Classified Retirement OPE (+) 10977	Classified Other OPE (+) 10978	Student Pay (+) 10988	Total Personnel (+) 20000	Services and Supplies (+) 28204	General Admin Overhead (+) 39000	Travel (+) 80500	Depreciation (-) 91000	Transfer In Incidental Fee Allocation (-) 91105	Transfer Out (+) 92000		NET (Ignoring depr.)		
INDEX	DEPT NAME																							TOTAL EXP						
	<b>CAMPUS RECREATION</b>																													
DOS967	Health & Wellness Center		53,000		263,704		-	157,995	73,267	72,519	21,491	-	-	-	-	5,530	594,506	179,522	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	-	-	-	-	1,476	43,658	4,150	3,558	-			(49,346)	2,000		46,000	-						
DOS985	Intramurals		2,000		2,000		-	42,182	-	-	-	-	496	14,654	32,393	3,482	-			(41,529)	9,000									
DOS986	Turf and Grass Fields		9,000		9,000		-	14,158	-	-	-	-	-	-	-	-	18,047	1,336	-	(19,383)	-									
DOS800	Men's Lacrosse		-		-		-	-	-	-	-	-	-	-	-	-	4,500	333	-	(4,833)	-									
DOS801	Men's Soccer		-		-		-	-	-	-	-	-	-	-	-	-	21,000	1,554	-	(22,554)	-									
DOS802	Men's Rugby		-		-		-	-	-	-	-	-	-	-	-	-	11,000	814	-	(11,814)	-									
DOS803	Women's Rugby		-		-		-	-	-	-	-	-	-	-	-	-	4,000	296	-	(4,296)	-									
DOS804	SORC Rock Climbing		-		-		-	-	-	-	-	-	-	-	-	-	4,500	333	-	(4,833)	-									
DOS806	Dance Team		-		-		-	-	-	-	-	-	-	-	-	-	3,500	259	-	(3,759)	-									
DOS812	Women's Soccer		-		-		-	-	-	-	-	-	-	-	-	-														
DOS814	Men's Basketball		-		-		-	-	-	-	-	-	-	-	-	-														
<b>TOTAL CAMPUS RECREATION</b>			-	-	124,000	-	-	263,704	-	-	316,926	73,267	72,519	21,491	-	-	11,092	758,999	360,302	82,832	-	374,295	-	(1,078,133)	-	498,295				
	<b>CHILDCARE</b>																													
GEN949	Child Care Reserve		-		-		-	-	-	-	-	-	-	-	-	-				(39,540)	39,540	-		-						
<b>TOTAL CHILDCARE</b>			-	-	-	-	-	-	-	-	-	-	-	-	-	-			(39,540)	39,540	-									
	<b>CREATIVE ARTS</b>																													
CAD933	Music		5,200		5,200		-	35,100	-	7,250	-	9,653	2,861	-	-	-	254	55,118	22,154	7,302	21,400	(100,774)	-	5,200	-					
CAD937	Dance		5,000		5,000		-	4,500	-	3,660	-	1,238	367	-	-	-	128	9,893	21,785	3,105	10,280	897	(40,663)	5,897						
CAD938	Theatre		8,000		8,000		-	7,000	-	39,607	-	1,925	571	-	-	-	1,386	50,489	59,523	8,178	500	(110,690)	8,000							
CAD942	Art and Design		-		-		10,400	-	15,487	-	2,860	848	-	-	-	542	30,137	5,503	2,756	1,600	(39,996)	-								
<b>TOTAL CREATIVE ARTS</b>			-	-	18,200	-	-	57,000	-	66,004	-	15,676	4,647	-	-	-	2,310	145,637	108,965	21,341	33,780	897	-	(291,523)	-	19,097				
	<b>STUDENT ENGAGEMENT</b>																													
SEO901	Student Engagement Operations		50,250		190,000		240,250	267,156	127,121	5,877	127,029	96,000	73,468	21,774	49,920	36,574	10,839	4,446	820,204	303,513	83,156	-	482,609	(966,623)	-	722,859	-			
SEO902	Leadership, Inclusion, & Activities (LIA)		-		-		-	-	-	-	-	16,657	-	-	-	-	583	17,240	38,004	3,005	2,592	-	(43,601)	-						
SEO903	Student Activities Board		-		-		-	-	-	-	-	-	-	-	-	-	1,915	56,636	21,552	5,788	-	-	(47,730)	-						
<b>TOTAL STUDENT ENGAGEMENT</b>			-	-	50,250	-	190,000	240,250	267,156	-	127,121	5,877	143,686	96,000	73,468	21,774	49,920	36,574	10,839	5,029	837,444	368,718	89,450	-	2,592	482,609	-	(1,057,954)	-	722,859
	<b>STUDENT MEDIA</b>																													
SEO904	Student Media		-		-		-	-	-	-	-	5,605	-	-	-	-	-	-	-	3,936	292	-	(4,228)	-						
SEO905	Northwest Passage		-		-		-	-	-	-	-	43,466	-	-	-	-	-	198	5,801	3,409	682	-	(9,892)	-						
SEO906	Western Journal		3,000		3,000		-	-	-	-	-	5,650	-	-	-	-	-	1,521	44,987	10,626	4,116	-	(56,729)	3,000						
SEO907	KWOU Student Radio Station</td																													

Western Oregon University FY25 Athletics (Non-IFC) Budgets		Enrollment Fees (+) 01000	State Resource Redistrib (+) 02520	Gifts, Grants & Contracts (+) 03000	Investment (+) 05100	Sales & Services (+) 06000	Other Revenues (+) 08000	Total Revenue  (+) 10103	Unclass Salary  (+) 10200	Other Pay  (+) 10301	Classified Salary  (+) 10400	Student Pay  (+) 10501	Uncl Health/Life OPE  (+) 10964	Uncl Retirement OPE  (+) 10967	Uncl Other OPE  (+) 10968	Classified Health/Life OPE  (+) 10974	Classified Retirement OPE  (+) 10977	Classified Other OPE  (+) 10978	Student OPE  (+) 10988	Total Personnel  (+) 20000	Services and Supplies  (+) 28204	General Admin Overhead  (+) 39000	Travel  (+) 50000	Student Aid  (-) 91000	Transfer In  (+) 92000	Transfer Out  (+) TOTAL EXP	NET  (0)
INDEX	DEPT NAME																										
<b>Athletics General Fund Support</b>																											
JF1101	General Fund - Administration	-	170,486	103,778	96,000	46,884	13,895	38,400	28,539	8,458	-	506,440	37,477	(2,380,387)	1,836,470	0	(0)										
JF1501	Gen Fund - Athletic Training	-	194,019	-	76,800	53,355	15,813	-	-	-	-	339,987	25,160	(365,147)													
JF1601	Gen Fund - Athletic Performance	-	123,160	-	38,400	30,019	10,038	-	-	-	-	201,617	14,920	(216,537)													
JF2101	General Fund Ath Support- Football	-	317,139	-	76,800	79,086	25,847	-	-	-	-	498,872	36,917	(535,789)													
JF2201	Gen Fun Ath Support-Volleyball	-	111,052	-	38,400	30,539	9,051	-	-	-	-	189,042	13,990	(203,032)													
JF2301	Gen Fund Ath Support- Womens Soccer	-	111,724	-	38,400	30,724	9,106	-	-	-	-	189,954	14,057	(204,011)													
JF2501	Gen Fund Ath Sup-Mens Basketball	-	136,096	-	38,400	37,426	11,092	-	-	-	-	223,014	16,504	(239,518)													
JF2601	Gen Fund Ath Sup- W Basketball	-	115,888	-	38,400	31,869	9,445	-	-	-	-	195,602	14,475	(210,077)													
JF2801	Gen Fund Supp- XC/Track	-	115,260	-	38,400	31,697	9,394	-	-	-	-	194,751	14,412	(209,163)													
JF2901	Gen Fund Ath Sup - Baseball	-	123,105	-	38,400	31,103	10,033	-	-	-	-	202,641	14,996	(217,637)													
JF3001	Gen Fund Ath Sup - Softball	-	115,648	-	38,400	31,803	9,425	-	-	-	-	195,276	14,451	(209,727)													
JF3101	Gen Fund Ath Support- Mens Soccer	-	115,132	-	38,400	31,661	9,383	-	-	-	-	194,576	14,399	(208,975)													
<b>TOTAL GENERAL FUND SUPPORT</b>		-	-	-	-	-	-	-	-	-	-	3,131,772	-	231,758	-	-	-	-	-	(5,200,000)	1,836,470	0	(0)				
<b>TICKETS/CONCESSIONS</b>																											
JT1101	Tickets/Concessions- Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
JT301	Tickets/Concessions - Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
JT2101	Tickets/Concessions - Football	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
JT2201	Tickets/Concessions-Volleyball	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
JT2301	Tickets/Concessions- Womens Soccer	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
JT2501	Tickets/Concess-Mens Basketball	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
JT2601	Tickets/Concessions- W basketball	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
JT2901	Tickets/Concessions - Baseball	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
JT3001	Tickets/Concessions- Softball	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
JT3101	Tickets/Concessions- M Soccer	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>TOTAL TICKETS/CONCESSIONS</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>LOTTERY</b>																											
JL1101	Lottery - Administration	1,396,015	1,396,015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
JL2101	Lottery - Football	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
JL2201	Lottery - Volleyball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
JL2301	Lottery - Womens Soccer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
JL2501	Lottery - Mens Basketball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
JL2601	Lottery - W Basketball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
JL2901	Lottery - Baseball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
JL3001	Lottery - Softball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
JL3101	Lottery - M Soccer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
JL4201	Lottery - M Cross Country	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
JL4301	Lottery - W Cross Country</td																										