

Western Oregon University
Education and General Fund Operations
For the Fiscal Years Ending June 30th
as of December 31, 2015

	2015 Actual	2016 Initial Budget	FY16 Budget - 15 Actual		2016 Projected	FY16 Projected - Initial Budget	
			\$ Δ	% Δ		\$ Δ	% Δ
Government Appropriations							
State Appropriations	17,620,235	22,873,821	5,253,586	29.8%	22,988,340	114,519	0.5%
Total Government Appropriations	17,620,235	22,873,821	5,253,586	29.8%	22,988,340	114,519	0.5%
Tuition and Resource Fees, Net of Remissions							
Tuition Revenue							
Academic Year Tuition							
Resident Undergraduate	19,727,161	19,697,081	(30,080)	-0.2%	19,478,783	(218,298)	-1.1%
Nonresident Undergraduate	5,462,194	5,659,595	197,401	3.6%	4,958,970	(700,625)	-12.4%
Resident Graduate	1,408,685	1,201,230	(207,456)	-14.7%	1,352,745	151,515	12.6%
Nonresident Graduate	1,205,148	1,139,399	(65,749)	-5.5%	879,238	(260,161)	-22.8%
Western Undergrad Exchange (WUE)	6,011,944	6,527,048	515,104	8.6%	6,331,717	(195,331)	-3.0%
Continuing Education	5,812,361	6,078,608	266,247	4.6%	6,254,688	176,080	2.9%
Faculty & Staff	302,214	378,148	75,934	25.1%	398,245	20,097	5.3%
Total Academic Year Tuition	39,929,708	40,681,108	751,400	1.9%	39,654,386	(1,026,722)	-2.5%
Summer Session Tuition							
Resident Undergrad Instruction	536,283	477,901	(58,382)	-10.9%	477,119	(782)	-0.2%
Nonresident Undergrad Instruction	353,312	332,838	(20,474)	-5.8%	329,804	(3,034)	-0.9%
Resident Grad Instruction Fee	192,812	100,135	(92,676)	-48.1%	100,135	(0)	0.0%
Nonresident Grad Instruction Fee	44,329	26,121	(18,209)	-41.1%	27,448	1,327	5.1%
Western Undergrad Exchange (WUE)	140,034	132,213	(7,821)	-5.6%	132,213	-	0.0%
Summer Session Tuition	1,266,769	1,069,208	(197,562)	-15.6%	1,066,719	(2,489)	-0.2%
Total Tuition Revenue	41,196,478	41,750,316	553,839	1.3%	40,721,105	(1,029,211)	-2.5%
Student Fees							
Technology	28,220	28,220	-	0.0%	31,554	3,334	11.8%
Matriculation	633,689	633,689	-	0.0%	646,299	12,610	2.0%
Other Student Fees	1,027,715	1,027,715	(0)	0.0%	1,008,715	(19,000)	-1.8%
Student Fee Revenue	1,689,624	1,689,624	(0)	0.0%	1,686,568	(3,056)	-0.2%
Less Fee Remissions	3,413,328	4,520,000	1,106,672	32.4%	4,500,000	(20,000)	-0.4%
Tuition and Resource Fees, Net of Remissions	39,472,774	38,919,940	(552,834)	-1.4%	37,907,673	(1,012,267)	-2.6%
<i>% Fee Remission to Gross tuition</i>	<i>8.29%</i>	<i>10.83%</i>			<i>11.05%</i>		<i>0.0%</i>
Other Revenue							
Sales, ICR, Other	3,260,532	3,677,584	417,052	12.8%	3,916,579	238,995	6.5%
Other Revenue	3,260,532	3,677,584	417,052	12.8%	3,916,579	238,995	6.5%
Total Operating Revenue	60,353,541	65,471,345	5,117,805	8.5%	64,812,592	(658,753)	-1.0%
Expenditures							
Personnel Services	48,598,676	53,912,627	5,313,951	10.9%	50,719,855	(3,192,772)	-5.9%
Supplies & Services	7,767,116	8,557,680	790,564	10.2%	8,557,680	-	0.0%
Capital Outlay	776,500	202,691	(573,809)	-73.9%	202,691	-	0.0%
Total Expenditures	57,142,291	62,672,998	5,530,707	9.7%	59,480,226	(3,192,772)	-5.1%
Transfers							
Transfers In	(453,114)	(525,970)	(72,856)	16.1%	(525,970)	-	0.0%
Transfers Out	4,109,086	3,125,018	(984,068)	-23.9%	3,173,052	48,034	1.5%
Total Transfers	3,655,971	2,599,048	(1,056,923)	-28.9%	2,647,082	48,034	1.8%
Change in Fund Balance	(444,722)	199,299			2,685,284		
Beginning Fund Balance	10,062,921	9,618,199			9,618,199		
Ending Fund Balance	9,618,199	9,817,499	199,299	2.1%	12,303,483	2,485,985	25.3%
% Operating Revenues	15.9%	15.0%			19.0%		

Expenditures & Transfer Out by Program							
Instruction & Dept. Research	29,481,083	31,458,739	1,977,656	6.7%	29,339,574	(2,119,165)	-6.7%
Research	481,349	326,713	(154,636)	-32.1%	578,524	251,811	77.1%
Academic Support	9,484,276	9,445,910	(38,366)	-0.4%	9,803,621	357,711	3.8%
Student Services	5,812,588	5,961,239	148,651	2.6%	5,771,890	(189,349)	-3.2%
Operations/Maint.	4,534,196	4,860,628	326,432	7.2%	4,654,403	(206,225)	-4.2%
Institutional Support	11,457,885	13,744,787	2,286,902	20.0%	12,505,265	(1,239,522)	-9.0%
Total Expenditures & Transfers by Program	61,251,377	65,798,016	4,546,639	7.4%	62,653,278	(3,144,738)	-4.8%

Western Oregon University
Supplemental Detail
as of December 31, 2015

	2016				Projected 6/30/2015	Projected - YTD as	
	Initial Budget	Q1	Q2	YTD		2016 Budget	% of Projected
Government Appropriations							
State Appropriations	22,873,821	8,084,013	5,615,736	13,699,749	22,988,340	114,519	59.6%
Total Government Appropriations	<u>22,873,821</u>	<u>8,084,013</u>	<u>5,615,736</u>	<u>13,699,749</u>	<u>22,988,340</u>	<u>114,519</u>	<u>59.6%</u>
Tuition and Resource Fees, Net of Remissions							
Tuition Revenue							
Academic Year Tuition							
Resident Undergraduate	19,697,081	7,042,305	6,309,470	13,351,775	19,478,783	-218,298	68.5%
Nonresident Undergraduate	5,659,595	1,763,264	1,466,221	3,229,485	4,958,970	-700,625	65.1%
Resident Graduate	1,201,230	463,979	530,175	994,154	1,352,745	151,515	73.5%
Nonresident Graduate	1,139,399	357,579	246,226	603,805	879,238	-260,161	68.7%
Western Undergrad Exchange (WUE)	6,659,261	2,375,351	2,058,467	4,433,817	6,463,930	-195,331	68.6%
Continuing Education	6,078,608	2,641,349	1,421,648	4,062,997	6,254,688	176,080	65.0%
Faculty & Staff	378,148	105,911	121,027	226,938	398,245	20,097	57.0%
Total Academic Year Tuition	<u>40,813,321</u>	<u>14,749,738</u>	<u>12,153,234</u>	<u>26,902,971</u>	<u>39,786,599</u>	<u>-1,026,722</u>	<u>67.6%</u>
Summer Session Tuition							
Resident Undergrad Instruction	477,901	365,044	(597)	364,447	477,119	-782	76.4%
Nonresident Undergrad Instruction	332,838	251,784	(2,295)	249,489	329,804	-3,034	75.6%
Resident Grad Instruction Fee	100,135	84,571	-	84,571	100,135	0	84.5%
Nonresident Grad Instruction Fee	26,121	22,822	1,160	23,982	27,448	1,327	87.4%
Summer Session Tuition	<u>936,995</u>	<u>724,221</u>	<u>(1,732)</u>	<u>722,489</u>	<u>934,506</u>	<u>-2,489</u>	<u>77.3%</u>
Total Tuition Revenue	41,750,316	15,473,959	12,151,502	27,625,460	40,721,105	-1,029,211	67.8%
Student Fees							
Technology	28,220	9,104	10,374	19,478	31,554	3,334	61.7%
Matriculation	633,689	535,622	33,300	568,922	646,299	12,610	88.0%
Other Student Fees	1,027,715	179,665	347,422	527,087	1,008,715	-19,000	52.3%
Student Fee Revenue	<u>1,689,624</u>	<u>724,391</u>	<u>391,096</u>	<u>1,115,487</u>	<u>1,686,568</u>	<u>-3,056</u>	<u>66.1%</u>
Fee Remissions							
Cultural Service Programs	125,000	40,000	21,165	61,165	125,000	0	48.9%
International Exchange	60,000	-	-	-	40,000	-20,000	0.0%
International Student	30,000	-	29,835	29,835	30,000	0	99.5%
Oregon Educational Diversity	1,713,000	972,418	1,113,264	2,085,682	1,713,000	0	121.8%
WOU Opportunity Grant	1,100,000	-	-	-	1,100,000	0	0.0%
OUS International Exchange	56,000	-	2,238	2,238	56,000	0	4.0%
OUS Supplemental Tuition Grant	1,095,500	303,099	388,078	691,177	1,095,500	0	63.1%
Non-Res Veterans Fee Remission	5,500	-	-	-	5,500	0	0.0%
Yellow Ribbon Program Fee Rem	3,000	830	1,166	1,996	3,000	0	66.5%
Veterans' Dependent	150,000	14,549	31,394	45,943	150,000	0	30.6%
Voyager	12,000	-	-	-	12,000	0	0.0%
Laurel Remissions - Athletics	170,000	-	-	-	170,000	0	0.0%
Other Fee Remissions	-	777	-	777	-	0	-
Less Fee Remissions	<u>4,520,000</u>	<u>1,331,673</u>	<u>1,587,140</u>	<u>2,918,813</u>	<u>4,500,000</u>	<u>-20,000</u>	<u>64.9%</u>
Tuition and Resource Fees, Net of Remissions	38,919,940	14,866,677	10,955,458	25,822,135	37,907,673	-1,012,267	68.1%
<i>% Fee Remission to Gross tuition</i>	10.83%	8.61%	13.06%	10.57%	11.05%		
Other Revenue							
Sales, ICR, Other	3,677,584	914,905	906,073	1,820,978	3,916,579	238,995	46.5%
Other Revenue	<u>3,677,584</u>	<u>914,905</u>	<u>906,073</u>	<u>1,820,978</u>	<u>3,916,579</u>	<u>238,995</u>	<u>46.5%</u>
Total Operating Revenue	65,471,345	23,865,595	17,477,267	41,342,862	64,812,592	-658,753	63.8%
*Expenditures							
Personnel Services	53,912,627	7,633,582	14,274,213	21,907,795	50,719,855	-3,192,772	43.2%
Supplies & Services	8,557,680	1,841,930	916,579	2,758,509	8,557,680	0	32.2%
Capital Outlay	202,691	33,959	122,525	156,484	202,691	0	77.2%
Total Expenditures	<u>62,672,998</u>	<u>9,509,471</u>	<u>15,313,316</u>	<u>24,822,788</u>	<u>59,480,226</u>	<u>-3,192,772</u>	<u>41.7%</u>
*Transfers							
Transfers In	(525,970)	(125,970)	(400,093)	(526,062)	(525,970)	0	-
Transfers Out	3,125,018	934,348	711,017	1,645,365	3,173,052	48,034	51.9%
Total Transfers	<u>2,599,048</u>	<u>808,378</u>	<u>310,924</u>	<u>1,119,303</u>	<u>2,647,082</u>	<u>48,034</u>	<u>42.3%</u>
Change in Fund Balance	199,299	13,547,745	1,853,026	15,400,771	2,685,284		
Beginning Fund Balance	9,618,199	9,618,199	23,165,945		9,618,199		
Ending Fund Balance	<u>9,817,499</u>	<u>23,165,945</u>	<u>25,018,971</u>		<u>12,303,484</u>	<u>2,485,985</u>	
% Operating Revenues	15.0%	97.1%	143.2%		19.0%		