

Western Oregon University
Education and General Fund Operations
For the Fiscal Years Ending June 30th
as of March 31, 2016

	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%	19,494,105	(202,976)	-1.0%
Nonresident Undergraduate	5,462,194	5,659,595	197,401	3.6%	4,952,462	(707,133)	-12.5%
Resident Graduate	1,408,685	1,201,230	(207,456)	-14.7%	1,462,680	261,450	21.8%
Nonresident Graduate	1,205,148	1,139,399	(65,749)	-5.5%	828,556	(310,843)	-27.3%
Western Undergrad Exchange (WUE)	6,011,944	6,527,048	515,104	8.6%	6,366,448	(160,600)	-2.5%
Continuing Education	5,812,361	6,078,608	266,247	4.6%	6,423,412	344,804	5.7%
Faculty & Staff	302,214	378,148	75,934	25.1%	359,473	(18,675)	-4.9%
Total Academic Year Tuition	39,929,708	40,681,108	751,400	1.9%	39,887,136	(793,973)	-2.0%
Summer Session Tuition	1,266,769	1,069,208	(197,562)	-15.6%	1,068,456	(752)	-0.1%
Total Tuition Revenue	41,196,478	41,750,316	553,839	1.3%	40,955,592	(794,724)	-1.9%
Student Fees							
Technology	28,220	28,220	-	0.0%	30,784	2,564	9.1%
Matriculation	633,689	633,689	-	0.0%	624,614	(9,075)	-1.4%
Other Student Fees	1,027,715	1,027,715	(0)	0.0%	1,088,950	61,235	6.0%
Student Fee Revenue	1,689,624	1,689,624	(0)	0.0%	1,744,348	54,724	3.2%
Less Fee Remissions	3,413,328	4,520,000	1,106,672	32.4%	4,525,991	5,991	0.1%
Tuition and Resource Fees, Net of Remissions	39,472,774	38,919,940	(552,834)	-1.4%	38,173,950	(745,991)	-1.9%
<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%	3,719,397	41,813	1.1%
Other Revenue	3,260,532	3,677,584	417,052	12.8%	3,719,397	41,813	1.1%
Total Operating Revenue	60,353,541	65,471,345	5,117,805	8.5%	64,881,687	(589,658)	-0.9%
Expenditures							
Personnel Services	48,598,676	53,912,627	5,313,951	10.9%	52,174,321	(1,738,306)	-3.2%
Supplies & Services	7,767,116	8,557,680	790,564	10.2%	8,305,166	(252,514)	-3.0%
Capital Outlay	776,500	202,691	(573,809)	-73.9%	472,002	269,311	132.9%
Total Expenditures	57,142,291	62,672,998	5,530,707	9.7%	60,951,489	(1,721,509)	-2.7%
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%	3,199,937	74,919	2.4%
Total Transfers	3,655,971	2,599,048	(1,056,923)	-28.9%	2,673,967	74,919	2.9%
Change in Fund Balance	(444,722)	199,299			1,256,231		
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%	10,874,430	1,056,932	10.8%
% Operating Revenues	15.9%	15.0%			16.8%		

Expenditures & Transfer Out by Program							
Instruction & Dept. Research	29,481,083	31,737,923	2,256,840	7.7%	31,053,297	(684,625)	-2.2%
Research	481,349	612,879	131,531	27.3%	674,232	61,352	10.0%
Academic Support	9,484,276	9,561,587	77,310	0.8%	9,955,553	393,966	4.1%
Student Services	5,812,588	6,198,829	386,241	6.6%	6,203,589	4,761	0.1%
Operations/Maint.	4,534,196	4,869,409	335,214	7.4%	4,733,411	(135,998)	-2.8%
Institutional Support	11,457,885	12,817,389	1,359,504	11.9%	11,531,343	(1,286,045)	-10.0%
Total Expenditures & Transfers by Program	61,251,377	65,798,016	4,546,639	7.4%	64,151,426	(1,646,590)	-2.5%

Western Oregon University
Supplemental Detail

	2016 Initial Budget	Q1	Q2	Q3	YTD	Projected 6/30/2015	Projected - 2016 Budget	YTD as % of Projected
Government Appropriations								
State Appropriations	22,873,821	8,084,013	5,615,736	5,576,807	19,276,556	22,988,340	114,519	83.9%
Total Government Appropriations	<u>22,873,821</u>	<u>8,084,013</u>	<u>5,615,736</u>	<u>5,576,807</u>	<u>19,276,556</u>	<u>22,988,340</u>	<u>114,519</u>	<u>83.9%</u>
Tuition and Resource Fees, Net of Remissions								
Tuition Revenue								
Academic Year Tuition								
Resident Undergraduate	19,697,081	7,042,305	6,309,470	6,330,500	19,682,275	19,494,105	-202,976	101.0%
Nonresident Undergraduate	5,659,595	1,763,264	1,466,221	1,668,070	4,897,555	4,952,462	-707,133	98.9%
Resident Graduate	1,201,230	463,979	530,175	488,228	1,482,382	1,462,680	261,450	101.3%
Nonresident Graduate	1,139,399	357,579	246,226	220,367	824,172	828,556	-310,843	99.5%
Western Undergrad Exchange (WUE)	6,659,261	2,375,351	2,058,467	2,045,664	6,479,481	6,498,661	-160,600	99.7%
Continuing Education	6,078,608	2,641,349	1,421,648	1,767,970	5,830,967	6,423,412	344,804	90.8%
Faculty & Staff	378,148	105,911	121,027	87,856	314,794	359,473	-18,675	87.6%
Total Academic Year Tuition	<u>40,813,321</u>	<u>14,749,738</u>	<u>12,153,234</u>	<u>12,608,654</u>	<u>39,511,626</u>	<u>40,019,349</u>	<u>-793,972</u>	<u>98.7%</u>
Summer Session Tuition	<u>936,995</u>	<u>724,221</u>	<u>(1,732)</u>	<u>-</u>	<u>722,489</u>	<u>936,243</u>	<u>-752</u>	<u>77.2%</u>
Total Tuition Revenue	41,750,316	15,473,959	12,151,502	12,608,654	40,234,115	40,955,592	-794,724	98.2%
Student Fees								
Technology	28,220	9,104	10,374	11,306	30,784	30,784	2,564	100.0%
Matriculation	633,689	535,622	33,300	34,200	603,122	624,614	-9,075	96.6%
Other Student Fees	1,027,715	179,665	347,422	371,607	898,694	1,088,950	61,235	82.5%
Student Fee Revenue	<u>1,689,624</u>	<u>724,391</u>	<u>391,096</u>	<u>417,113</u>	<u>1,532,601</u>	<u>1,744,348</u>	<u>54,724</u>	<u>87.9%</u>
Less Fee Remissions	<u>4,520,000</u>	<u>1,331,673</u>	<u>1,587,140</u>	<u>1,584,051</u>	<u>4,502,864</u>	<u>4,524,331</u>	<u>4,331</u>	<u>99.5%</u>
Tuition and Resource Fees, Net of Remissions	38,919,940	14,866,677	10,955,458	11,441,717	37,263,851	38,175,610	-744,331	97.6%
<i>% Fee Remission to Gross tuition</i>	10.83%	8.61%	13.06%	12.56%	11.19%	11.05%		
Other Revenue								
Sales, ICR, Other	3,677,584	914,905	906,073	928,345	2,749,323	3,719,397	41,813	73.9%
Other Revenue	<u>3,677,584</u>	<u>914,905</u>	<u>906,073</u>	<u>928,345</u>	<u>2,749,323</u>	<u>3,719,397</u>	<u>41,813</u>	<u>73.9%</u>
Total Operating Revenue	65,471,345	23,865,595	17,477,267	17,946,868	59,289,730	64,883,347	-587,998	91.4%
Expenditures								
Personnel Services	53,912,627	7,633,582	14,274,213	15,084,738	36,992,533	52,174,321	-1,738,306	70.9%
Supplies & Services	8,557,680	1,841,930	916,579	952,555	3,711,064	8,305,166	-252,514	44.7%
Capital Outlay	202,691	33,959	122,525	37,470	193,954	472,002	269,311	41.1%
Total Expenditures	<u>62,672,998</u>	<u>9,509,471</u>	<u>15,313,316</u>	<u>16,074,763</u>	<u>40,897,550</u>	<u>60,951,489</u>	<u>-1,721,509</u>	<u>67.1%</u>
Transfers								
Transfers In	(525,970)	(125,970)	(400,093)	-	(526,062)	(525,970)	0	
Transfers Out	3,125,018	934,348	711,017	740,360	2,385,725	3,199,937	74,919	74.6%
Total Transfers	<u>2,599,048</u>	<u>808,378</u>	<u>310,924</u>	<u>740,360</u>	<u>1,859,663</u>	<u>2,673,967</u>	<u>74,919</u>	<u>69.5%</u>
Change in Fund Balance	199,299	13,547,745	1,853,026	1,131,746	16,532,517	1,257,891		
Beginning Fund Balance	9,618,199	9,618,199	23,165,945	25,018,971	9,618,199	9,618,199		
Ending Fund Balance	<u>9,817,499</u>	<u>23,165,945</u>	<u>25,018,971</u>	<u>26,150,717</u>	<u>26,150,717</u>	<u>10,876,091</u>	<u>1,058,592</u>	
% Operating Revenues	15.0%	97.1%	143.2%	145.7%	44.11%	16.8%		

Source: WOU Cognos Warehouse