

FY22 Preliminary Budget

Budget Creation Process:

For the past several months, we have been working towards developing the FY22 Preliminary Budget. The overall purpose of the budgeting process was to engage all relevant campus stakeholders in setting fiscal targets and levels of expenditures, allocating resources in conformity with fiscal targets and the University's Strategic Plan, and addressing issues of operational efficiency and performance standards. The process involved having over 30 meetings with stakeholders across campus, including College of Liberal Arts & Sciences, College of Education, divisions of Academic Affairs, Student Affairs, General Counsel, Development and Advancement, Finance and Administration, Athletics, University Housing, Campus Dining, Bookstore, Parking, Student Health & Counseling Center, and Child Development Center. As has been done in previous years, an Adjusted FY22 Budget will be brought to the Board in the Fall, when enrollment and state appropriation levels are known.

Education & General (E&G) Fund Component:

Budget Scenarios:

Budget formulation once again took place in an uncertain state funding and declining enrollment environment. As such, we have included four budget scenarios for E&G – negative 10% and 5% enrollments and flat and \$886M PUSF funding (PUSF is the Public University Support Fund that represents the total state funding for universities over a biennium). In the four various scenarios (see Education & General Fund Scenarios worksheet included below), other revenues and expenses remain consistent. These scenarios range from a worst-case scenario (flat PUSF and 10% enrollment decline from Fall 2020) deficit of \$4.617M to a best-case scenario (\$886M and 5% enrollment decline) deficit of \$1.056M. It is worth noting that a \$900M PUSF (which is the current service level request made by the universities) is estimated to result in approximately \$31.452M of state funding (approximately \$450K more in allocation for WOU than the \$886M PUSF scenario). Although uncertain, currently we believe the most likely scenario for the budget is a 10% enrollment decline and \$886M PUSF; this results in a budget deficit of \$2.958M. This scenario is included in the FY22 Preliminary budget for Board consideration. When added to the FY22 Projected Beginning Fund Balance of \$10.462M, this results in a projected ending FY22 Fund Balance of \$7.504M, 11.36% of revenues.

Other Provided Worksheets:

In addition to the Education & General Fund Scenarios worksheet mentioned above, also included is the Education & General Fund Detail worksheet which correlates to the revenue and expense assumptions detailed below. Also provided is the Education & General Fund by Index (indices often correlate to departments or internally designated

spending purposes), which is the working document shared with campus during the budget process.

Revenue Assumptions:

Total Revenues for the FY22 Preliminary Budget are \$66.078M.

Tuition & Fees

- Tuition assumes a 10% enrollment decline from Fall 2020, and then 6% attrition between terms. This results in an assumed 130,324 undergraduate and 8,044 graduate credit hours. Applying the applicable tuition rates as approved at the April 21, 2021 Board of Trustees meeting results in total undergraduate tuition of \$27.779M and graduate tuition of \$3.7M.
- 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 \$2.7M.
- 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 have been budgeted at an approximate 10% decline from projected year end actuals, \$550K. Course fees have been budgeted at \$300K, the same as the FY21 Adjusted budget; although actual course fee revenues are projected to be slightly less in FY21, many divisions waived course fees this year due to the shift to increased online delivery. Application fee revenue is not budgeted in relation to the decision to waive the application fee for all applying students. Other fees are budgeted at \$150K which is approximately the same as the projected current fiscal year actuals.
- Online course fee revenue assumes that 25% of courses will be offered online to align with what the Provost's Office has communicated to campus. This results in an assumed 34,592 of online course credit hours, for a budget of \$1.833M, which is a significant change from FY21 where 95% of courses were online.
- Fee remission budget has been reduced to \$5.5M to reflect the continued decline in enrollments. This is a 15.9% discount rate based on budgeted tuition.
- Net Tuition & Fees total \$31.872M, \$6.093M less than the FY21 Adjusted budget, due to the decrease in enrollment and online course fee revenues.

Government Resources & Allocations

- State funding reflects the Tri-Chair's biennium budget of total PUSF funding of \$886M. FY22 will be the first year of the new SSCM formula, which is also reflected in the estimate. FY22 will also be the first year of the biennium; 49% of PUSF is distributed in year 1 with the remaining 51% distributed in year 2.

Other Revenues

- Budgeted Gift Grants and Contracts total \$622K, which incorporates the new policy allocation of grant indirects, as well as the anticipated reimbursement from the WOU foundation for certain personnel.
- Interest Earnings/Investment, Sales & Services, and Other Revenues are all budgeted at the same level as FY21's Adjusted budget, totaling \$2.6M.

Expense Assumptions:

Total Expenses for the FY22 Preliminary Budget are budgeted at \$65.594M.

Personnel

- Personnel budget totals \$56.28M, \$218K more than the FY21 Adjusted Budget. The FY21 Adjusted Budget incorporated partial year savings for many of the position eliminations and layoffs that occurred, as well as furlough and leave without pay savings.
- Budgeted amount for faculty totals \$17.899M, which reflects partial Article 15 savings of approximately \$700K (the full savings will be realized in the FY23 budget cycle). This also assumes no raises other than promotional step increases (bargaining is still underway).
- Budgeted amount for unclassified staff totals \$8.472M, which assumes no raises.
- Faculty & Unclassified pay is budgeted at \$550K. 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 staff totals \$6.585M, which assumes regular step increases, but no COLA.
- Classified Pay is budgeted at \$243K and includes \$50K budgeted for longevity pay differential.
- Student pay is budgeted at approximately the same as the FY21 Adjusted Budget (despite the minimum wage increase of \$0.75 effective July 1), with only slight increases in areas that were funded via reallocation of other Divisional budgets.
- Budgeted Other Payroll Expense (OPE) totals \$20.803M. 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.). OPE is about \$176K more than the FY21 Adjusted Budget; although budgeted health insurance was reduced due to having fewer positions, the budgeted retirement contribution rate increased by 2% (to align with the increase in PERS contribution rates effective July 1).

Services & Supplies (S&S)

- Services & Supplies net budget totals \$9.104M.

- S&S divisional budgets were held at the same level as the FY21 Adjusted Budget (with some Divisions reallocated funds internally).
- Includes an additional \$92K budgeted for the new stormwater utility, additional \$150K budgeted for risk management assessment (FY21 was under budgeted), an additional \$300K for bad debt expense, a correlating \$113K increase due to the new grant indirects policy, a \$200K increase to internal sales from General Admin Overhead (due to increased auxiliary activity), and other miscellaneous reallocations.

Capital Expense

- Capital Expense (Library and University Computing Solutions purchases) left at the same FY21 Adjusted Budget amount of \$210K.

Net Transfer Assumptions:

Total Net Transfers are budgeted at \$3.145M.

- Inclusive of a \$2.8M transfer to athletics (to fund athletics personnel salaries, benefits, and corresponding general administration overhead), \$150K subsidy to the Child Development Center, \$175K transfer for SELP funding match, and \$13K in other miscellaneous transfers.

Other Activity Assumptions:

Total Other Activities are budgeted at \$297K.

- Inclusive of \$100M transfer to bookstore for student vaccine incentive voucher, \$61K for library faculty vacation payout (as a result of changing their contract from 11 months to 9 months), and \$136K for faculty retirement incentive payouts (estimated 10 payments of \$10K, plus OPE).

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 deficit for all Auxiliaries (excluding IFC) totals \$1.023M. See the FY22 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC) worksheet, as well as the FY22 Athletics (Non-IFC) Budgets worksheet, for the index-level detail.

University Housing:

University Housing comprises approximately \$5.465M, or 40%, of budgeted auxiliary expenses.

- University Housing has a cautiously optimistic budget resulting in \$164K of profit.
- University Housing's revenue budget totals \$5.629M and is built on an assumed 737 residents living in Housing between Ackerman, Heritage, and Arbor Park.
- Total expenses and transfers are budgeted at \$5.465M (inclusive of a \$1.412M transfer out to debt service):
 - Personnel budget totals \$1.119M and is reflective of a reorganization.
 - Supplies & Services budget totals \$3.115M, of which \$1.252M is the interest portion of the bond debt payment.

Campus Dining:

Campus Dining comprises approximately \$3.093M, or 22.6%, of budgeted auxiliary expenses.

- Campus Dining's budget totals a \$433K deficit for the year.
- Campus Dining's budgeted revenues total \$2.66M, based on an assumed 700 meal plans for Valsetz (budget reflective of resuming more typical operations), Café Allegro being open, and minimal catering revenues.
- Personnel for Campus Dining is budgeted at \$1.646M and includes \$280K of student labor.
- Services & Supplies for Campus Dining are budgeted at \$1.267M, which includes \$559K of food costs.

Student Health & Counseling Center (SHCC):

Student Health & Counseling Center (SHCC) comprises approximately \$1.734M, or 12.7%, of budgeted auxiliary expenses.

- SHCC's budget breaks even.
- Enrollment fees are budgeted at \$1.5M. This incorporates an estimated \$20K of health service fee revenue over summer term, and assumes 3,500 students will pay the fee fall term with 6% attrition for winter and spring, at the Board approved rate of \$150. The health service fee is assessed at the first credit of in-person courses, and can be opted into for service as well.
- Overall, SHCC revenue is budgeted at \$1.643M, including other miscellaneous revenues.
- Personnel expense budget totals \$1.09M.
- Services & Supplies budget totals \$536K.

Athletics:

Athletics (excluding Incidental Fee component) comprises approximately \$3.931M, or 28.8%, 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 \$1.02M, the same level as the FY21 Adjusted Budget.
- No budgeted revenues for tickets and concessions are included, although athletics hopes to begin to generate these revenues again.
- Personnel budget totals \$2.614M.
- Athletics budget also incorporates the \$2.807M transfer in from E&G.

Parking:

Parking comprises approximately \$367K, or 2.7%, of budgeted auxiliary expenses.

- Parking's budget totals a deficit of \$242K for the year.
- Sales & Services revenues are budgeted at \$120K, which reflects an assumed increase in parking pass sales from FY21 (although still significantly less than the approximate \$300K generated in FY20).
- Parking's personnel totals \$190K, 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 \$1.49M, or 10.9%, of budgeted auxiliary expenses. These remain largely unchanged from the Adjusted FY21 Budget, and includes the \$150K subsidy from E&G for Child Development Center.

Incidental Fee (IFC) Component:

Incidental Fee has a net deficit budget of \$198K. See the included FY22 Incidental Fee Budgets worksheet for the index-level detail.

- Enrollment fees are budgeted at \$4.282M, which assumes \$175K of summer revenue (1,400 students paying fee of \$125) and \$4.107M of academic year revenue (approximately 4,100 students paying fee of \$355 fall term, with attrition between winter and spring). The incidental fee will be charged to all students at the first credit, regardless of modality of the course.
- Incidental Fee expenses reflect the total allocation of \$4.48M 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 FY21 Adjusted Budget. See the FY22 Designated Operations, Service Departments, & Auxiliary Enterprises Budgets (excluding Athletics & IFC) worksheet for the index-level detail.

FY22 Proposed 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 \$4.235M, or 5% of revenues.

**Western Oregon University
FY22 Proposed Budget
Component Funds Budget Summary**

	Education & General (E&G)*	Auxiliary (excluding IFC)	Incidental Fee (IFC)	Designated Operations & Service Depts	Total
Revenues					
Enrollment Fees	31,872,450	1,784,013	4,281,640	113,134	38,051,237
Government Resources & Allocations	30,983,621	-	-	-	30,983,621
Gift Grants and Contracts	622,260	29,626	80,371	-	732,257
Investment	2,000,000	6,000	21	4,190	2,010,211
Sales & Services	500,000	9,407,076	103,693	126,630	10,137,399
Other Revenues	100,000	1,300,857	172,453	2,030,156	3,603,466
Total Revenues	66,078,331	12,527,572	4,638,178	2,274,110	85,518,191
Expenses					
Personnel	56,280,022	7,301,966	2,058,993	1,018,983	66,659,964
Services & Supplies	9,104,439	7,322,342	2,550,786	1,310,307	20,287,873
Capital Outlay	209,691	-	-	-	209,691
Total Expenses	65,594,151	14,624,308	4,609,779	2,329,290	87,157,528
Net Transfers	3,145,344	(1,074,188)	227,182	750	2,299,088
Total Expenses & Transfers	68,739,495	13,550,120	4,836,960	2,330,040	89,456,615
Net Recurring Budget	(2,661,164)	(1,022,548)	(198,782)	(55,930)	(3,938,424)
One Time Activities	296,693	-	-	-	296,693
Net Budget	(2,957,857)	(1,022,548)	(198,782)	(55,930)	(4,235,117)

*Education & General Fund budget shown here reflects -10% enrollment and \$886M PUSF scenario, as we believe that is what is most likely to occur.

**Western Oregon University
FY22 Proposed Budget
Education & General Fund Scenarios**

	Adjusted FY21 Budget	FY21 Projected Actuals*	-10% Enrollment		-5% Enrollment	
			Flat PUSF	\$886M PUSF	Flat PUSF	\$886M PUSF
Revenues						
Tuition & Fees						
Tuition	38,190,000	37,385,000	34,539,074	34,539,074	36,288,810	36,288,810
Online fees	5,500,000	7,124,000	1,833,376	1,833,376	1,935,295	1,935,295
Other fees	1,325,000	1,101,000	1,000,000	1,000,000	1,050,000	1,050,000
Fee remissions	<u>(7,050,000)</u>	<u>(7,500,000)</u>	<u>(5,500,000)</u>	<u>(5,500,000)</u>	<u>(5,500,000)</u>	<u>(5,500,000)</u>
Total	37,965,000	38,110,000	31,872,450	31,872,450	33,774,105	33,774,105
State Appropriations	28,981,566	28,990,147	29,324,771	30,983,621	29,324,771	30,983,621
Other Revenues	<u>3,100,000</u>	<u>3,501,000</u>	<u>3,222,260</u>	<u>3,222,260</u>	<u>3,222,260</u>	<u>3,222,260</u>
Total	70,046,566	70,601,147	64,419,481	66,078,331	66,321,136	67,979,986
Expenses						
Personnel						
Faculty Salaries	18,747,193		17,898,592	17,898,592	17,898,592	17,898,592
Unclassified Salaries	8,366,820		8,471,711	8,471,711	8,471,711	8,471,711
Faculty & Unclassified Pay	772,131		550,090	550,090	550,090	550,090
Classified Salaries	6,071,246		6,585,340	6,585,340	6,585,340	6,585,340
Classified Pay	193,128		243,128	243,128	243,128	243,128
Student	1,720,177		1,727,983	1,727,983	1,727,983	1,727,983
OPE	<u>20,626,996</u>		<u>20,803,177</u>	<u>20,803,177</u>	<u>20,803,177</u>	<u>20,803,177</u>
Total	56,497,691	56,200,000	56,280,022	56,280,022	56,280,022	56,280,022
S&S/Other	9,058,505	8,338,000	9,314,130	9,314,130	9,314,130	9,314,130
Transfers	<u>5,093,785</u>	<u>3,187,317</u>	<u>3,145,344</u>	<u>3,145,344</u>	<u>3,145,344</u>	<u>3,145,344</u>
Total Expenses & Transfers	70,649,981	67,725,317	68,739,495	68,739,495	68,739,495	68,739,495
Net Operating	(603,415)	2,875,830	(4,320,014)	(2,661,164)	(2,418,359)	(759,509)
One Time Activities	<u>700,000</u>	<u>(1,345,700)</u>	<u>296,693</u>	<u>296,693</u>	<u>296,693</u>	<u>296,693</u>
Net	(1,303,415)	4,221,530	(4,616,707)	(2,957,857)	(2,715,052)	(1,056,202)

*FY21 Projected Actuals as of April 30, 2021 Management Report

Western Oregon University
 FY22 Proposed Budget
 Education & General Fund Detail

	FY21 Adjusted Budget	FY22 Proposed Budget	Difference FY21 Adjusted Budget to FY22 Proposed Budget
Revenues			
Tuition & Fees			
Undergraduate Tuition			
Resident	21,650,000	19,420,776	(2,229,224)
WUE	7,630,000	7,004,598	(625,402)
Non-Resident	1,740,000	1,353,460	(386,540)
Total Undergraduate Tuition	31,020,000	27,778,834	(3,241,166)
Graduate Tuition			
New Structure	-	3,700,240	3,700,240
Resident	370,000	-	(370,000)
Non-Resident	250,000	-	(250,000)
Online	3,650,000	-	(3,650,000)
Total Graduate Tuition	4,270,000	3,700,240	(569,760)
Summer			
Undergraduate	1,870,000	1,900,000	30,000
Graduate	680,000	800,000	120,000
Total Summer	2,550,000	2,700,000	150,000
Other Tuition	350,000	360,000	10,000
Total Tuition	38,190,000	34,539,074	(3,650,926)
Fees			
Matriculation	575,000	550,000	(25,000)
Course	300,000	300,000	-
Application	100,000	-	(100,000)
Online Course	5,500,000	1,833,376	(3,666,624)
Other	350,000	150,000	(200,000)
Total Fees	6,825,000	2,833,376	(3,991,624)
Fee Remissions	(7,050,000)	(5,500,000)	1,550,000
Total Tuition & Fees (net of remissions)	37,965,000	31,872,450	(6,092,550)
Government Resources & Allocations			
Student Success & Completion (SSCM)	28,291,650	30,293,705	2,002,055
Engineering Technology (ETSF)	307,728	307,728	-
Small-Energy Loan Program (SELP)	382,188	382,188	-
Total Government Resources & Allocations	28,981,566	30,983,621	2,002,055
Other Revenues			
Gift Grants and Contracts	500,000	622,260	122,260
Interest Earnings/Investment	2,000,000	2,000,000	-
Sales & Services	500,000	500,000	-
Other Revenues	100,000	100,000	-
Total Other Revenues	3,100,000	3,222,260	122,260
Total Revenues	70,046,566	66,078,331	(3,968,235)

Western Oregon University
 FY22 Proposed Budget
 Education & General Fund Detail

	FY21 Adjusted Budget	FY22 Proposed Budget	Difference FY21 Adjusted Budget to FY22 Proposed Budget
Expenses			
Personnel			
Faculty Salaries	18,747,193	17,898,592	848,601
Unclassified Salaries	8,366,820	8,471,711	(104,891)
Faculty & Unclassified Pay	772,131	550,090	222,041
Classified Salaries	6,071,246	6,585,340	(514,094)
Classified Pay	193,128	243,128	(50,000)
Student	1,720,177	1,727,983	(7,806)
OPE	20,626,996	20,803,177	(176,181)
Total Personnel	56,497,691	56,280,022	217,669
Services & Supplies			
Services & Supplies	11,977,076	12,510,445	(533,369)
Internal Sales	(3,128,262)	(3,406,006)	277,744
Total Services & Supplies	8,848,814	9,104,439	(255,625)
Capital Outlay			
	209,691	209,691	-
Total Expenses	65,556,196	65,594,151	(37,955)
Transfers			
Athletics Subsidy	2,772,874	2,807,002	(34,128)
Child Development Center Subsidy	150,000	150,000	-
SELP Funding Match	175,000	175,000	-
Misc. Other Transfers	(4,089)	13,342	(17,431)
Total Transfers	3,093,785	3,145,344	(51,559)
Net Recurring	1,396,585	(2,661,164)	(4,057,749)
Other Activities			
Incidental Fee Subsidy	2,000,000	-	2,000,000
Vacation Payout/Unemployment	700,000	61,043	638,957
Retirement Incentive Faculty Payments	-	135,650	(135,650)
Student Vaccine Incentive	-	100,000	(100,000)
Total Other Activities	2,700,000	296,693	2,403,307
Net	(1,303,415)	(2,957,857)	(1,654,442)
Beginning Fund Balance	6,240,178	10,461,708	
Projected Ending Fund Balance	4,936,763	7,503,851	
Fund Balance as a Percentage of Revenues	7.05%	11.36%	

Western Oregon University
 FY22 Education & General Fund Budget
 By Index

INDEX	DEPT NAME	TOTAL REV	Tenure-Track Faculty Salary (+) Acct 10102	NTT Faculty Salary (+) Acct 10102	Unclass Salary (+) 10103	Other Unclassified & Faculty Pay (+) 10200	Academic Pay Summer (+) Acct 10203	Classified Salary (+) Acct 10301	Classified Pay (+) Acct 10400	Student Pay (+) Acct 10501	Total OPE (+) Acct 109XX	Total	Services and Supplies (+) Acct 20000	Capital Outlay/Equip (+) Acct 40000	Intrnl Sales Reimburse (Redctn/Exp) (-) Acct 79000	Transfer In (-) Acct 91000	Transfer Out (+) Acct 92000	TOTAL EXP	
PPU903	Gasoline	-	-	-	-	-	-	-	-	-	-	-	24,000	-	(7,000)	-	-	17,000	
PPU904	Heating - Oil	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	10,000	
PPU905	Heating - Gas	-	-	-	-	-	-	-	-	-	-	-	309,760	-	(140,000)	-	-	169,760	
PSS915	Risk Management	-	-	-	61,032	-	-	-	1,345	-	39,243	101,620	19,230	-	-	-	-	120,850	
PSS917	Public Safety	-	-	-	45,360	-	-	362,937	52,817	87,245	302,412	850,771	26,505	-	(240,960)	-	-	636,316	
PSS926	Emergency Preparedness Team	-	-	-	-	-	-	-	-	-	-	-	6,300	-	-	-	-	6,300	
UCS901	Computing Services	25,000	-	-	338,400	-	-	1,210,329	20,000	100,647	843,342	2,512,718	194,492	50,000	(214,262)	-	-	2,542,948	
UCS905	IT Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
UCS911	Technology Support - Students	10,000	-	-	-	-	-	76,731	500	82,832	44,250	204,313	497,606	68,160	-	-	-	770,079	
UCS914	Campus Software	-	-	-	-	-	-	-	-	-	-	-	187,996	-	(78,000)	-	-	109,996	
UCS915	Ellucian Services - Banner Support	-	-	-	-	-	-	-	-	-	-	-	681,775	-	-	-	-	681,775	
UCS916	GFA Machines	-	-	-	-	-	-	-	-	-	-	-	150,000	-	-	-	-	150,000	
TOTAL FINANCE/ADMIN		373,000	-	-	1,592,986	1,060	-	4,098,521	159,162	544,638	3,684,878	10,081,245	4,219,413	118,160	(2,406,006)	-	-	12,012,812	
STUDENT AFFAIRS																			
DOS901	VP of Student Affairs	-	-	287,225	-	-	-	39,178	-	27,895	182,364	536,661	65,350	-	-	-	17,431	619,442	
DOS906	Career Development Center	-	-	129,144	-	-	-	52,827	-	12,963	111,920	306,854	32,950	-	-	-	-	339,804	
DOS809	Community Internship Program	-	-	-	-	-	-	-	-	30,000	1,050	31,050	-	-	-	-	-	31,050	
DOS911	Office of Disability Services	-	-	361,409	110,000	-	-	46,113	-	45,564	339,130	902,216	67,380	-	-	-	-	969,596	
DOS948	Upward Bound Program	-	-	28,241	-	-	-	-	-	-	18,367	46,608	8,325	-	-	-	-	54,933	
DOS949	Student Enrichment	-	-	270,613	-	-	-	10,059	-	2,693	198,968	482,333	19,620	-	-	-	-	501,953	
DOS997	Veteran's Success Center	-	-	50,000	-	-	-	-	-	-	34,829	84,829	4,500	-	-	-	-	89,329	
MSS901	Multicultural Student Services	-	-	147,096	2,142	-	-	250	18,893	104,968	273,349	23,155	-	-	-	-	-	296,504	
ADM924	Office of Admissions	-	-	394,764	312	-	-	165,126	1,700	59,084	406,436	1,027,422	575,761	-	-	-	-	1,603,183	
FAI908	Financial Aid Operation	-	-	366,204	-	-	-	194,160	6,000	9,337	406,286	981,987	108,720	-	-	-	-	1,090,707	
SEO908	NSW Matriculation	-	-	-	-	-	-	-	-	62,274	2,180	64,454	46,575	-	-	-	-	111,029	
SEO909	ID Photography	5,000	-	-	-	-	-	-	-	1,824	64	1,888	3,000	-	-	-	-	4,888	
DOS999	Abby's House - GF	-	-	56,292	-	-	-	-	-	10,125	37,428	103,845	25,200	-	-	-	-	129,045	
TOTAL STUDENT AFFAIRS		5,000	-	2,090,987	112,454	-	-	507,463	7,950	280,651	1,843,990	4,843,495	980,536	-	-	-	17,431	5,841,462	
DEVELOPMENT IN ADVANCEMENT																			
COM902	Strategic Comm & Marketing	-	-	238,727	-	-	-	50,853	5,000	21,840	178,903	495,323	24,220	-	-	-	-	519,543	
MKT902	Marketing	-	-	-	-	-	-	-	-	-	-	-	188,590	-	-	-	-	188,590	
DIA604	Magazine	-	-	-	-	-	-	-	-	-	-	-	22,000	-	-	-	-	22,000	
DIA907	Office of Inst. Advancement	102,260	-	393,933	-	-	-	57,965	3,000	42,561	273,158	770,617	42,640	-	-	-	-	813,257	
DIA954	Annual Fund	-	-	-	-	-	-	-	-	8,667	304	8,971	27,000	-	-	-	-	35,971	
DIA922	Alumni Office	-	-	-	-	-	-	58,968	3,000	4,709	39,262	105,939	18,000	-	-	-	-	123,939	
TOTAL DEVELOPMENT IN ADVANCEMENT		102,260	-	632,660	-	-	-	167,786	11,000	77,777	491,627	1,380,850	322,450	-	-	-	-	1,703,300	
GENERAL INSTITUTION																			
GEN803	Operating Reserve	-	-	-	-	-	-	-	50,000	-	17,825	67,825	300,000	-	-	-	-	367,825	
GEN710	Institution Wide - Instruct Support	-	-	-	-	-	-	-	-	-	-	-	900,000	-	-	-	-	900,000	
GEN812	College Center Gen Fund Use	-	-	-	-	-	-	-	-	-	-	-	160,000	-	-	-	-	160,000	
GEN819	General Institutional Expense	1,900,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GEN837	Admin. Cost Recoveries (Auxiliary)	-	-	-	-	-	-	-	-	-	-	-	-	(1,000,000)	-	-	-	(1,000,000)	
GEN862	Summer Session - Even	300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GEN863	Summer Session - Odd	2,400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GEN877	Institution-Wide SELP Loans	382,188	-	-	-	-	-	-	-	-	-	-	234,000	-	-	175,000	-	409,000	
GEN896	Copier Replacement Reserve	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	30,000	
GEN941	State Government Assessments	-	-	-	-	-	-	-	-	-	-	-	49,679	-	-	-	-	49,679	
GEN944	Instruction Fees	34,472,450	-	-	-	-	-	-	-	-	-	-	1,300,000	-	-	-	-	1,300,000	
GEN945	Fee Remissions	(5,175,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GEN954	Indirect Cost Recoveries	195,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENXXX	Indirect Allocation Clearing	112,500	-	-	-	-	-	-	-	-	-	-	112,500	-	-	-	-	112,500	
GEN971	Staff/Dependents at other Inst	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	20,000	
GEN983	Institutional Wide	-	-	-	-	-	-	-	-	-	-	-	222,405	-	-	-	-	222,405	
GEN984	Prior Yr Balance To/From BD	30,601,433	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,175,532	3,175,532	
TOTAL GENERAL INSTITUTION		65,188,571	-	-	-	-	-	-	50,000	-	17,825	67,825	3,328,584	-	(1,000,000)	-	3,350,532	5,746,941	
RECURRING BUDGETED GENERAL FUND		66,078,331	11,466,711	5,471,266	8,471,711	550,090	960,615	6,585,340	243,128	1,727,983	20,803,177	56,280,022	12,510,445	209,691	(3,406,006)	(227,423)	3,372,767	68,739,495	
ONE-TIME FUNDS																			
GEN803	Retirement Incentive Faculty Payments	-	-	-	100,000	-	-	-	-	-	35,650	135,650	-	-	-	-	-	135,650	
GEN803	Library vacation payout	-	-	-	45,000	-	-	-	-	-	16,043	61,043	-	-	-	-	-	61,043	
GEN984	Student Vaccine Incentive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	
EDUCATION & GENERAL FUND TOTAL		66,078,331	11,466,711	5,471,266	8,471,711	695,090	960,615	6,585,340	243,128	1,727,983	20,854,870	56,476,715	12,510,445	209,691	(3,406,006)	(227,423)	3,472,767	69,036,188	

Western Oregon University
 FY22 Designated Operations, Service Departments,
 & Auxiliary Enterprises Budgets (excluding Athletics & IFC)

INDEX	DEPT NAME	Total Revenue	Unclass Salary (+) Acct 10103	Other Unclassified Pay (+) Acct 10200	Classified Salary (+) Acct 10301	Classified Pay (+) Acct 10400	Student Pay (+) Acct 10501	Total OPE (+) Acct 109XX	Total Personnel	Services and Supplies (+) Acct 20000	General Admin Overhead (+) Acct 28204	Bond Debt (+) Acct 28811	Student Aid (+) Acct 50000	Merchandise for Resale (+) Acct 60000	Indirect Costs (+) Acct 70003	Depreciation (+) Acct 80500	Transfer In (-) Acct 91000	Transfer Out (+) Acct 92000	TOTAL EXP	NET (ignoring depr.)
AUX996	Western Grill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SHC901	Undist Student Health Fee	1,502,390	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,502,390
SHC904	Health Service	31,805	258,537	6,509	381,917	9,754	433,468	1,090,185	269,064	108,740	158,000	-	-	-	107,844	(158,000)	-	-	1,575,833	(1,436,184)
SHC916	Health Counseling Building Fee	108,709	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	158,000	158,000	(49,291)
CAD953	Rainbow Dance Theatre	36,626	-	25,000	-	-	8,913	33,913	500	2,754	-	-	-	-	-	-	-	-	37,167	(541)
PRO817	Child Development Center	175,316	79,299	8,000	10,867	-	41,671	67,475	207,312	75,515	22,627	-	-	-	-	(150,000)	-	-	155,454	19,862
TOTAL AUXILIARY ENTERPRISES FUNDS (EXCLUDING ATHLETICS)		11,479,792	1,032,355	56,307	1,313,293	50,154	470,421	1,760,668	4,683,198	2,803,658	687,644	1,410,242	-	1,108,640	-	107,844	(483,000)	2,215,814	12,534,040	(946,404)
TOTAL DESIGNATED OPS, SERVICE DEPTS, AND AUXILIARY ENTE		13,753,902	1,323,255	86,009	1,641,696	67,554	472,621	2,111,046	5,702,181	4,052,954	687,644	1,410,242	50,200	1,108,640	10,811	380,844	(483,000)	2,216,564	15,137,080	(1,002,334)

Western Oregon University
FY22 Incidental Fee Budgets

INDEX	DEPT NAME	Total Revenue	Unclass Salary (+) Acct 10103	Other Unclassified Pay (+) Acct 10200	Classified Salary (+) Acct 10301	Classified Pay (+) Acct 10400	Student Pay (+) Acct 10501	Total OPE (+) Acct 109XX	Total Personnel	Services and Supplies (+) Acct 20000	General Admin Overhead (+) Acct 28204	Travel (+) Acct 39000	Depreciation (+) Acct 80500	Transfer In (-) Acct 91000	Transfer Out (+) Acct 92000	TOTAL EXP	NET (Ignoring depr.)
ADMINISTRATIVE																	
	GEN897	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GEN948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GEN949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GEN950	175,000	-	-	-	-	-	-	-	-	-	-	-	(53,113)	53,113	-	175,000
	GEN951	4,106,640	-	-	-	-	-	-	-	-	-	-	-	-	-	4,480,421	(373,781)
	TOTAL ADMINISTRATIVE	4,281,640	-	-	-	-	-	-	-	-	-	-	-	(53,113)	4,533,534	4,480,421	(198,781)
ASSOCIATED STUDENTS OF WOU																	
	ASW903	-	-	-	29,262	-	61,916	29,604	120,782	144,162	19,606	-	1,151	(284,550)	-	1,151	0
	TOTAL ASSOCIATED STUDENTS OF WOU	-	-	-	29,262	-	61,916	29,604	120,782	144,162	19,606	-	1,151	(284,550)	-	1,151	0
CAMPUS RECREATION																	
	DOS967	33,250	179,700	2,655	-	-	208,023	123,303	513,681	255,624	57,466	7,250	366,682	(848,616)	47,845	399,932	0
	DOS982	3,000	-	2,500	-	-	36,327	2,163	40,990	11,038	3,851	-	-	(52,879)	-	3,000	(0)
	DOS983	-	-	-	-	-	38,020	1,331	39,351	64,549	7,689	-	-	(111,589)	-	-	-
	DOS984	22,500	-	-	-	-	18,239	639	18,878	2,071	1,551	-	-	-	-	22,500	-
	DOS985	3,500	-	-	-	-	38,306	1,341	39,647	7,086	3,459	-	-	(46,692)	-	3,500	-
	DOS986	1,350	-	-	-	-	2,997	105	3,102	21,393	1,813	-	-	(24,958)	-	1,350	-
	DOS800	-	-	-	-	-	-	-	-	11,659	1,716	11,520	-	(24,895)	-	-	-
	DOS801	-	-	-	-	-	-	-	-	1,837	203	900	-	(2,940)	-	-	-
	DOS802	-	-	-	-	-	-	-	-	5,131	803	5,720	-	(11,654)	-	-	-
	DOS803	-	-	-	-	-	-	-	-	3,140	588	4,800	-	(8,528)	-	-	-
	DOS804	-	-	-	-	-	-	-	-	200	74	800	-	(1,074)	-	-	-
	DOS806	-	-	-	-	-	-	-	-	6,061	449	-	-	(6,510)	-	-	-
	DOS812	-	-	-	-	-	-	-	-	1,837	203	900	-	(2,940)	-	-	-
	TOTAL CAMPUS RECREATION	63,600	179,700	5,155	-	-	341,912	128,882	655,649	391,626	79,865	31,890	366,682	(1,143,275)	47,845	430,282	(0)
CREATIVE ARTS																	
	CAD931	-	-	564	-	-	-	201	765	2,303	228	-	-	(3,296)	-	(0)	0
	CAD932	800	-	420	-	-	1,894	217	2,531	3,878	1,000	7,100	-	(13,709)	-	800	0
	CAD933	1,050	-	420	-	-	851	180	1,451	12,403	1,456	5,816	-	(20,076)	-	1,050	0
	CAD934	190	-	410	-	-	570	166	1,146	6,281	1,140	7,971	-	(16,349)	-	190	0
	CAD935	790	-	6,096	-	-	711	2,198	9,005	6,631	1,158	-	-	(16,004)	-	790	(0)
	CAD936	278	-	2,753	-	-	1,532	1,035	5,320	13,585	2,057	8,881	-	(29,566)	-	278	0
	CAD937	8,000	-	-	-	-	3,385	119	3,504	27,384	2,917	8,520	1,166	(34,325)	-	9,166	(0)
	CAD938	12,000	-	-	-	-	37,112	1,299	38,411	52,370	6,960	3,266	-	(89,007)	-	12,000	0
	CAD939	-	-	-	-	-	-	-	-	31,440	2,327	-	-	(33,767)	-	0	(0)
	CAD941	-	-	-	-	-	-	-	-	1,931	943	10,806	-	(13,680)	-	(0)	0
	CAD942	735	-	-	-	-	2,800	98	2,898	10,919	1,123	1,350	-	(15,555)	-	735	(0)
	CAD945	77,371	40,572	-	-	-	-	31,468	72,040	5,331	-	-	-	-	-	77,371	0
	TOTAL CREATIVE ARTS	101,214	40,572	10,663	-	-	48,855	36,981	137,071	169,125	26,640	53,710	1,166	(285,333)	-	102,379	1
STUDENT ENGAGEMENT																	
	SEO901	171,528	322,332	-	131,547	5,877	170,157	339,899	969,812	300,867	94,623	8,000	482,609	(1,327,997)	126,224	654,138	(1)
	SEO902	5,000	-	-	-	-	-	-	-	54,194	4,547	7,240	-	(60,981)	-	5,000	(1)
	SEO903	4,546	-	-	-	-	12,899	452	13,351	43,812	4,482	3,400	-	(60,499)	-	4,546	(0)
	TOTAL STUDENT ENGAGEMENT	181,074	322,332	-	131,547	5,877	183,056	340,351	983,163	398,873	103,652	18,640	482,609	(1,449,476)	126,224	663,685	(2)
STUDENT MEDIA																	
	SEO904	-	-	-	-	-	-	-	-	4,000	404	1,456	-	(5,860)	-	-	-
	SEO905	-	-	-	-	-	4,841	170	5,011	3,530	633	-	-	(9,174)	-	-	-
	SEO906	7,500	-	-	-	-	60,467	2,117	62,584	12,795	5,579	-	-	(73,458)	-	7,500	-
	SEO907	150	-	-	-	-	4,841	170	5,011	2,280	540	-	-	(7,681)	-	150	-
	TOTAL STUDENT MEDIA	7,650	-	-	-	-	70,149	2,457	72,606	22,605	7,156	1,456	-	(96,173)	-	7,650	-
STUDENT AFFAIRS																	
	DOS923	-	-	14,000	-	-	-	4,718	18,718	-	1,386	-	-	(20,104)	-	-	-
	DOS975	-	-	-	-	-	5,942	208	6,150	170	468	-	-	(6,788)	-	-	-
	DOS813	-	12,600	-	-	-	-	9,000	21,600	274	1,619	-	-	(23,493)	-	0	(0)
	DOS979	3,000	-	-	-	-	36,584	1,244	37,828	6,534	3,283	-	8,499	(44,645)	-	11,499	-
	DOS980	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL STUDENT AFFAIRS	3,000	12,600	14,000	-	-	42,526	15,170	84,296	6,978	6,756	-	8,499	(95,030)	-	11,499	(0)
ATHLETICS																	

Western Oregon University
FY22 Incidental Fee Budgets

INDEX	DEPT NAME	Total Revenue	Unclass Salary (+) Acct 10103	Other Unclassified Pay (+) Acct 10200	Classified Salary (+) Acct 10301	Classified Pay (+) Acct 10400	Student Pay (+) Acct 10501	Total OPE (+) Acct 109XX	Total Personnel	Services and Supplies (+) Acct 20000	General Admin Overhead (+) Acct 28204	Travel (+) Acct 39000	Depreciation (+) Acct 80500	Transfer In (-) Acct 91000	Transfer Out (+) Acct 92000	TOTAL EXP	NET (ignoring depr.)
JA1101	IFC - Administration	-	-	-	-	-	-	-	-	-	-	-	841	-	-	841	-
JA1501	IFC - Athletic Training	-	-	-	-	-	-	-	-	18,146	1,343	-	-	(19,489)	-	-	-
JA1601	IFC - Athletic Performance	-	-	-	-	-	-	-	-	3,073	272	600	-	(3,945)	-	-	-
JA2501	Champion Travel IFC-Mens Basketball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JA2901	Champion Travel IFC - Baseball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JA3001	Champion Travel IFC - Softball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JA4201	ChampionTravel IFC -M Cross Countr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JA4301	ChampionTravel IFC -W Cross Country	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JA4401	Champion Travel IFC-M Indoor Track	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JA4501	Champion Travel IFC-W Indoor Track	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JA4601	Champion Travel IFC-M Outdoor Track	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JA4701	Champion Travel IFC-W Outdoor Track	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JI2101	IFC - Football	-	-	-	-	-	-	-	-	101,440	16,757	125,000	-	(243,197)	-	-	-
JI2201	IFC - Volleyball	-	-	-	-	-	-	-	-	28,945	5,842	50,000	-	(84,787)	-	-	-
JI2301	IFC-Womens Soccer	-	-	-	-	-	-	-	-	15,005	5,033	53,000	-	(73,038)	-	-	-
JI2501	IFC - Mens Basketball	-	-	-	-	-	-	-	-	31,858	6,576	57,000	-	(95,434)	-	-	-
JI2601	IFC - W Basketball	-	-	-	-	-	-	-	-	32,811	5,759	45,000	-	(83,570)	-	-	-
JI2901	IFC - Baseball	-	-	-	-	-	-	-	-	19,094	8,147	91,000	-	(118,241)	-	-	-
JI3001	IFC - Softball	-	-	-	-	-	-	-	-	12,023	7,106	84,000	-	(103,129)	-	-	-
JI4101	IFC - Cheerleading	-	-	4,000	-	-	1,426	5,426	4,048	702	-	-	-	(10,176)	-	-	-
JI4201	IFC - M Cross Country	-	-	-	-	-	-	-	10,860	1,396	8,000	-	(20,256)	-	-	-	-
JI4301	IFC - W Cross Country	-	-	-	-	-	-	-	10,860	1,396	8,000	-	(20,256)	-	-	-	-
JI4401	IFC - M Indoor Track	-	-	-	-	-	-	-	-	1,368	18,483	-	(19,851)	-	-	-	-
JI4501	IFC - W Indoor Track	-	-	-	-	-	-	-	-	1,368	18,483	-	(19,851)	-	-	-	-
JI4601	IFC - M Outdoor Track	-	-	-	-	-	-	-	7,611	2,229	22,500	-	(32,340)	-	-	-	-
JI4701	IFC - W Outdoor Track	-	-	-	-	-	-	-	7,611	2,229	22,500	-	(32,340)	-	-	-	-
JU1101	Ins Ded - Admin	-	-	-	-	-	-	-	78,972	5,844	-	-	(84,816)	-	-	-	-
JU2101	Ins Ded FTB - Football	-	-	-	-	-	-	-	3,600	267	-	-	(3,867)	-	-	-	-
JU2201	Ins Ded VLB - Volleyball	-	-	-	-	-	-	-	350	26	-	-	(376)	-	-	-	-
JU2301	Ins Ded WSO - Women's Soccer	-	-	-	-	-	-	-	350	26	-	-	(376)	-	-	-	-
JU2501	Ins Ded MBX-Men's Basketball	-	-	-	-	-	-	-	350	26	-	-	(376)	-	-	-	-
JU2601	Ins Ded - W Basketball	-	-	-	-	-	-	-	350	26	-	-	(376)	-	-	-	-
JU2901	Ins Ded BSB - Baseball	-	-	-	-	-	-	-	350	26	-	-	(376)	-	-	-	-
JU3001	Ins Ded SFT - Softball	-	-	-	-	-	-	-	350	26	-	-	(376)	-	-	-	-
JU4101	Ins Ded CHR - Cheerleading	-	-	-	-	-	-	-	350	26	-	-	(376)	-	-	-	-
JU4201	Ins Ded MXC-Men's X Country	-	-	-	-	-	-	-	350	26	-	-	(376)	-	-	-	-
JU4301	Ins Ded WXC-Women's X Country	-	-	-	-	-	-	-	350	26	-	-	(376)	-	-	-	-
JU4401	Ins Ded MITK-Men's Indoor Track	-	-	-	-	-	-	-	350	26	-	-	(376)	-	-	-	-
JU4501	Ins Ded WITK-Women's Indoor Track	-	-	-	-	-	-	-	350	26	-	-	(376)	-	-	-	-
JU4601	Ins Ded - M Outdoor Track	-	-	-	-	-	-	-	350	26	-	-	(376)	-	-	-	-
JU4701	Ins Ded-W Outdoor Track	-	-	-	-	-	-	-	350	26	-	-	(376)	-	-	-	-
TOTAL ATHLETICS		-	-	4,000	-	-	-	1,426	5,426	390,507	73,972	603,566	841	(1,073,471)	-	841	-
TOTAL IFC		4,638,178	555,204	33,818	160,809	5,877	748,414	554,871	2,058,993	1,523,877	317,647	709,262	860,948	(4,480,421)	4,707,603	5,697,908	(198,782)

Western Oregon University
FY22 Athletics (Non-IFC) Budgets

INDEX	DEPT NAME	Total Revenue	Unclass Salary (+) Acct 10103	Classified Salary (+) Acct 10301	Student Pay (+) Acct 10501	Total OPE (+) Acct 109XX	Total Personnel	Services and Supplies (+) Acct 20000	General Admin Overhead (+) Acct 28204	Travel (+) Acct 39000	Student Aid (+) Acct 50000	Transfer In (-) Acct 91000	Transfer Out (+) Acct 92000	TOTAL EXP	NET
		Athletics General Fund Support													
JF1101	General Fund - Administration	-	270,444	59,785	-	202,747	532,976	39,441	-	-	-	(572,417)	-	(0)	0
JF1501	Gen Fund - Athletic Training	-	136,380	-	-	99,631	236,011	17,465	-	-	-	(253,476)	-	0	(0)
JF1601	Gen Fund - Athletic Performance	-	88,296	-	-	65,486	153,782	11,380	-	-	-	(165,162)	-	(0)	0
JF2101	General Fund Ath Support- Football	-	284,128	-	-	163,218	447,346	33,104	-	-	-	(480,450)	-	0	(0)
JF2201	Gen Fun Ath Support-Volleyball	-	97,512	-	-	68,771	166,283	12,305	-	-	-	(178,588)	-	0	(0)
JF2301	Gen Fund Ath Support- Womens Soccer	-	97,800	-	-	68,874	166,674	12,334	-	-	-	(179,008)	-	(0)	0
JF2501	Gen Fund Ath Sup-Mens Basketball	-	122,436	-	-	77,656	200,092	14,807	-	-	-	(214,899)	-	0	(0)
JF2601	Gen Fund Ath Sup- W Basketball	-	108,132	-	-	72,557	180,689	13,371	-	-	-	(194,060)	-	0	(0)
JF2801	Gen Fund Supp- XC/Track	-	105,012	-	-	71,445	176,457	13,058	-	-	-	(189,515)	-	(0)	0
JF2901	Gen Fund Ath Sup - Baseball	-	109,160	-	-	70,027	179,187	13,260	-	-	-	(192,447)	-	(0)	0
JF3001	Gen Fund Ath Sup - Softball	-	103,272	-	-	70,824	174,096	12,884	-	-	-	(186,980)	-	0	(0)
TOTAL GENERAL FUND SUPPORT		-	1,522,572	59,785	-	1,031,236	2,613,593	193,409	-	-	-	(2,807,002)	-	0	(0)
LOTTERY															
JL1101	Lottery - Administration	1,020,152	-	-	-	-	-	30,000	2,220	-	888,850	-	59,156	980,226	39,926
JL1201	Lottery - Marketing	-	-	-	5,000	175	5,175	15,000	1,493	-	-	-	-	21,668	(21,668)
JL1401	Lottery - Sports Information	-	-	-	-	-	-	17,000	1,258	-	-	-	-	18,258	(18,258)
TOTAL LOTTERY		1,020,152	-	-	5,000	175	5,175	62,000	4,971	-	888,850	-	59,156	1,020,152	0
NCAA															
JN1101	NCAA - Administration	4,000	-	-	-	-	-	3,724	276	-	-	-	-	4,000	0
JN2501	NCAA - Mens Basketball	10,740	-	-	-	-	-	10,000	740	-	-	-	-	10,740	-
JN4201	NCAA - M Cross Country	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JN4301	NCAA - W Cross Country	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JN4401	NCAA - M Indoor Track	2,685	-	-	-	-	-	2,500	185	-	-	-	-	2,685	-
JN4501	NCAA - W Indoor Track	2,685	-	-	-	-	-	2,500	185	-	-	-	-	2,685	-
JN4601	NCAA - M Outdoor Track	3,759	-	-	-	-	-	3,500	259	-	-	-	-	3,759	-
JN4701	NCAA - W Outdoor Track	3,759	-	-	-	-	-	3,500	259	-	-	-	-	3,759	-
TOTAL NCAA		27,628	-	-	-	-	-	25,724	1,904	-	-	-	-	27,628	0
RECRUITING															
JR2101	Recruiting - Football	-	-	-	-	-	-	906	12,240	-	-	(59,156)	-	(46,010)	46,010
JR2201	Recruiting-Volleyball	-	-	-	-	-	-	377	5,100	-	-	-	-	5,477	(5,477)
JR2301	Recruiting-Womens Soccer	-	-	-	-	-	-	377	5,100	-	-	-	-	5,477	(5,477)
JR2501	Recruiting - Mens Basketball	-	-	-	-	-	-	453	6,120	-	-	-	-	6,573	(6,573)
JR2601	Recruiting - W Basketball	-	-	-	-	-	-	453	6,120	-	-	-	-	6,573	(6,573)
JR2901	Recruiting - Baseball	-	-	-	-	-	-	377	5,100	-	-	-	-	5,477	(5,477)
JR3001	Recruiting - Softball	-	-	-	-	-	-	377	5,100	-	-	-	-	5,477	(5,477)
JR4201	Recruiting - M Cross Country	-	-	-	-	-	-	126	1,700	-	-	-	-	1,826	(1,826)
JR4301	Recruiting - W Cross Country	-	-	-	-	-	-	126	1,700	-	-	-	-	1,826	(1,826)
JR4401	Recruiting - M Indoor Track	-	-	-	-	-	-	126	1,700	-	-	-	-	1,826	(1,826)
JR4501	Recruiting - W Indoor Track	-	-	-	-	-	-	126	1,700	-	-	-	-	1,826	(1,826)
JR4601	Recruiting - M Outdoor Track	-	-	-	-	-	-	126	1,700	-	-	-	-	1,826	(1,826)
JR4701	Recruits- W Outdoor Track	-	-	-	-	-	-	126	1,700	-	-	-	-	1,826	(1,826)
TOTAL RECRUITING		-	-	-	-	-	-	4,076	55,080	-	-	(59,156)	-	(0)	0
SPECIAL PROJECTS															
JS1101	Special Projects - Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JS1601	Spec Proj - Athletic Performance	-	-	-	-	-	-	985	73	-	-	-	-	1,058	(1,058)
JS2101	Special Projects - Football	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JS2201	Special Projects - Volleyball	-	-	-	-	-	-	29,204	2,161	-	-	-	-	31,365	(31,365)
JS2301	Special Projects- Womens Soccer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JS2501	Special Projects - Mens Basketball	-	-	-	-	-	-	1,250	93	-	-	-	-	1,343	(1,343)
JS2601	Special Projects- W Basketball	-	-	-	-	-	-	11,926	883	-	-	-	-	12,809	(12,809)
JS2901	Special Projects - Baseball	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JS3001	Special Projects- Softball	-	-	-	-	-	-	21,691	1,605	-	-	-	-	23,296	(23,296)
JS4101	Special Projects - Cheerleading	-	-	-	-	-	-	429	32	-	-	-	-	461	(461)
JS4201	Special Projects - M Cross Country	-	-	-	-	-	-	5,115	379	-	-	-	-	5,494	(5,494)
JS4301	Special Projects- W Cross Country	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JS4401	Special Projects - M Indoor Track	-	-	-	-	-	-	46	3	-	-	-	-	49	(49)
JS4501	Special Projects - W Indoor Track	-	-	-	-	-	-	226	17	-	-	-	-	243	(243)
JS4601	Special Projects-M Outdoor Track	-	-	-	-	-	-	24	2	-	-	-	-	26	(26)
JS4701	Special Projects- W Outdoor Track	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SPECIAL PROJECTS		-	-	-	-	-	-	70,898	5,246	-	-	-	-	76,144	(76,144)
TOTAL ATHLETICS (NON-IFC) FUNDS		1,047,780	1,522,572	59,785	5,000	1,031,411	2,618,768	158,622	209,606	55,080	888,850	(2,866,158)	59,156	1,123,924	(76,144)