

Board Retreat

University Financial Status and Long-Range Fiscal Planning

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Vice President for Finance and Administration

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Topic Outline

- University Financial Status:
 - Projected FY 2023-24 Yearend
 - Significant Factors Impacting FY 2023-24
 - Key FY 2024-25 Budget Assumptions
 - FY 2024-25 Budget Journey
 - Key Escalating Expenses
 - 2025-27 Biennium Outlook for State Funding
- Long-Range Fiscal Planning: Building Integrated Sustainability
 - Developing alternative revenue streams



Projected Year-end Management Report

General Fund Monthly Report FY 2023-24 May (in thousands)

	YTD Comparison		FY 2023-24 Budget & Forecast					Notes
	FY 2022-23 May Actuals	FY 2023-24 May Actuals	FY 2022-23 Year End Actuals	FY 2023-24 Board Adopted Budget (BAB)	FY 2023-24 Adjusted Budget	FY 2023-24 Forecast	Forecast to Budget Variance	
Revenue								
State Appropriations	\$33,744	\$36,813	\$33,744	\$33,942	\$34,964	\$36,813	\$2,871	(1)
Tuition & Fees	37,188	38,197	37,487	39,514	39,514	38,300	(1,214)	(2)
Remissions	(6,582)	(7,295)	(6,600)	(5,805)	(5,805)	(7,350)	(1,545)	(3)
Other	2,827	3,252	3,498	2,374	2,395	3,720	1,346	(4)
Total Revenue	\$67,178	\$70,967	\$68,130	\$70,024	\$71,067	\$71,483	\$1,459	
Expenses								
Administrative Staff Salary	\$7,792	\$7,982	\$8,468	\$10,234	\$10,137	\$8,676	(\$1,557)	
Faculty Salary	11,930	12,381	13,008	14,405	14,458	13,644	(761)	
Adjunct and Admin/Faculty Other Pay Classified	2,579	2,722	3,622	3,649	3,590	3,780	131	
Student	5,578	6,120	6,092	6,396	6,444	6,532	136	
GTA	799	1,002	909	1,041	1,052	1,100	59	
OPE	88	75	94	121	121	94	(27)	
Total Labor Expense	\$44,779	\$46,945	\$49,763	\$55,687	\$55,713	\$51,961	(\$3,727)	(5)
Service & Supplies	\$13,281	\$15,624	\$14,560	\$15,517	\$16,994	\$17,481	\$1,963	(6)
Internal Sales	(1,183)	(1,158)	(1,287)	(1,388)	(1,388)	(1,258)	130	
Debt/Investment	1,433	1,411	1,718	1,208	1,208	1,581	374	(7)
Capital	393	816	620	175	371	847	672	(8)
Utilities	1,486	1,350	1,686	1,205	1,205	1,465	260	
Transfers In	-	-	-	-	-	-	-	
Transfers Out	1,433	1,406	1,433	1,406	1,406	1,406	-	(9)
Total Direct Expense	\$16,844	\$19,449	\$18,731	\$18,123	\$19,796	\$21,522	\$3,399	
Total All Expense	\$61,623	\$66,395	\$68,494	\$73,811	\$75,509	\$73,483	(\$328)	(10)
Net from Operations before Other Resources (Uses)	\$5,554	\$4,572	(\$364)	(\$3,787)	(\$4,441)	(\$2,000)	\$1,787	(11)
Other Resources (Uses)								
Transfers In	\$36	\$25	\$180	\$887	\$887	\$440	(\$447)	(12)
Transfer Out	(340)	(146)	(441)	(100)	(100)	(990)	(890)	(13)
Use of Reserve	-	-	626	3,000	3,000	2,550	(450)	
Total Other Resources (Uses)	(\$304)	(\$121)	\$364	\$3,787	\$3,787	\$2,000	(\$1,787)	(14)
Total from Operations and Other Resources (Uses)	\$5,250	\$4,451	\$-	\$-	(\$655)	\$-	\$-	
Beginning Fund Balance	\$17,218	\$16,613	\$17,218	\$16,613	\$16,613	\$16,613	\$-	
Fund Balance Adjustment	-	21	(605)	(3,000)	(3,000)	(2,529)	471	
Ending Fund Balance	\$22,468	\$21,085	\$16,613	\$13,613	\$12,958	\$14,084	\$471	
Fund Balance as % Operating Revenues	33.4%	29.7%	24.4%	19.4%	18.2%	19.7%	1.5%	
Ending Cash Balance	\$23,985	\$23,032	\$19,398					

Notes:

- (1) **FY 2023-24 State Appropriations Forecast** - State appropriations increased from the Governor's budgeted four percent PUSF increase to the legislatively approved 11%.
- (2) **FY 2023-24 Tuition & Fees Forecast** - Reflects impact of unexpected 5.6% enrollment decline (excludes ACP). Flat enrollment was budgeted for FY 2023-24.
- (3) **FY 2023-24 Remissions Forecast** - Reflects impact of increased President's Award amounts.
- (4) **FY 2023-24 Other Revenue Forecast** - Reflects unbudgeted increases in PUF earned interest and indirect grant revenue.
- (5) **FY 2023-24 Total Labor Expense Forecast** - Reflects budgeted positions remaining unfilled for all or part of the year (mostly in administrative staff and faculty), and associated savings in other payroll expenses.
- (6) **FY 2023-24 Service & Supplies Forecast** - Increase in spending due to multiple factors, including unbudgeted spend of TRU + PSU Financial Sustainability state appropriation, new marketing initiative, FY23 strategic investment carry forward, and accelerating software costs.
- (7) **FY 2023-24 Debt Service/Investment Forecast** - Increase in spending due to realized Public University Fund investment losses.
- (8) **FY 2023-24 Capital Forecast** - Increased capital spend resulting from FY23 equipment received in FY24 and planned spend of FY24 Academic Affairs equipment funds in capital rather than service and supplies.
- (9) **FY 2023-24 Transfers Out YTD Actuals** - Transfers out are regular, budgeted support of Athletics and the Shaw Library.
- (10) **FY 2023-24 Total All Expense BAB** - To match the Total Expenses row in the June 2nd, 2023 Board of Trustees docket, subtract the net of Other Resources (Uses) Transfers In and Transfers Out rows.
- (11) **FY 2023-24 Net from Operations YTD Forecast** - Because of increased revenue, the net loss at year-end is less than budgeted - however, that reduction is offset by reduced transfers in associated with reduced spent of prior year Applied Computing and Rural Health Initiatives funding.
- (12) **FY 2023-24 Transfer In (Other Resources (Uses)) YTD Actuals, Budget & Forecast** - Budgeted transfers in include use of prior year Applied Computing and Rural Health Initiatives funding and miscellaneous transfers, reduced because of lower forecasted spend.
- (13) **FY 2023-24 Transfer Out (Other Resources (Uses)) YTD Actuals & Budget** - Transfers out include budgeted institutional support for the AIRE grant and miscellaneous transfers.
- (14) **FY 2023-24 Total Other Resources (Uses) YTD Forecast** - Total Other Resources (Uses) is less than budgeted because of reduced transfers in of prior year Applied Computing and Rural Health Initiatives, as well as an increase in unbudgeted repair/maintenance projects.



General Fund Monthly Report

FY 2023-24 May (in thousands)

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Total from Operations and Other Resources (Uses)	<u>\$5,250</u>	<u>\$4,451</u>	<u>\$-</u>	<u>\$-</u>	<u>(\$655)</u>	<u>\$-</u>	<u>\$-</u>
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Ending Fund Balance	<u>\$22,468</u>	<u>\$21,085</u>	<u>\$16,613</u>	<u>\$13,613</u>	<u>\$12,958</u>	<u>\$14,084</u>	<u>\$471</u>
Fund Balance as % Operating Revenues	33.4%	29.7%	24.4%	19.4%	18.2%	19.7%	1.5%
Ending Cash Balance	<u>\$23,985</u>	<u>\$23,032</u>	<u>\$19,398</u>				



Significant Factors Impacting FY 2023-24

Compared to Budget:

- State appropriations were up \$2.8M (includes \$1M one-time Sustainability funds)
- Enrollment was down 5.6% (SCH were down 4.1%)
- Tuition scholarships (remissions) were up \$1.7M
- Vacant positions & OPE recaptured \$3.7M
- Non-labor expenditures were over budget by \$3.4M (includes \$511K of Sustainability expenditures)
- Implemented \$920K mid-year spending reduction



FY 2023-24 Unbudgeted Direct Expenses

Not budgeted in Board Adopted Budget

Category	Description	Amount (projected)
Structural Deficit	ITS Software Applications	\$ 750,000
Unbudgeted Expense	MIT Equipment Resolution	429,000
Unbudgeted Expense	Allocated Realized PUF Investment Losses on Liquidity	374,000
Unbudgeted Expense	Marketing Investment	350,000
Unbudgeted Expense	FY23 Strategic Investments (carried over from prior year)	332,000
Structural Deficit	Electric Utilities	260,000
Unbudgeted Expense	Candidate Recruitment Search Firms	176,000
Unrealized Return	Facilities Internal Sales	130,000
Unbudgeted Expense	Interim CIO contract	119,000
Unbudgeted Expense	Tech Village RFP (partial)	75,000
Total Unbudgeted Direct Expenses		\$ 2,995,000
Unbudgeted but funded	Sustainability Expenditures	\$ 511,000



FY 2024-25 Budget Assumptions

- Enrollment will decline 3% compared to FY 2023-24
- Tuition rate will increase by 4.5% over FY 2023-24
- State appropriations will be 51% of 2023-25 biennium estimated amount, adjusted for known modifications
- University funded scholarships (remissions) will remain elevated compared to prior years
- Labor and benefits costs will continue to rise
- Faculty/staff recruiting will be focused and purpose driven
- Strategic investments for revenue growth are integral to university mission



Closing the Gap- Condensed FY 2024-25 Budget Journey

FY 2024-25 Budget Build Calculation Sequence

Initial projected budget deficit	\$	(7,364,139)
Revenue from 4.5% tuition increase		<u>1,577,064</u>
Subtotal	\$	(5,787,075)
Requested budget reductions (5.7%)	\$	<u>4,086,324</u>
Subtotal	\$	(1,700,751)
Additional strategic investments	\$	(648,496)
Miscellaneous expense adjustments		<u>(150,753)</u>
Subtotal	\$	(2,500,000)
Requested \$2.5M in use of reserve	\$	<u>2,500,000</u>
Final budget, balanced with use of reserve	\$	-



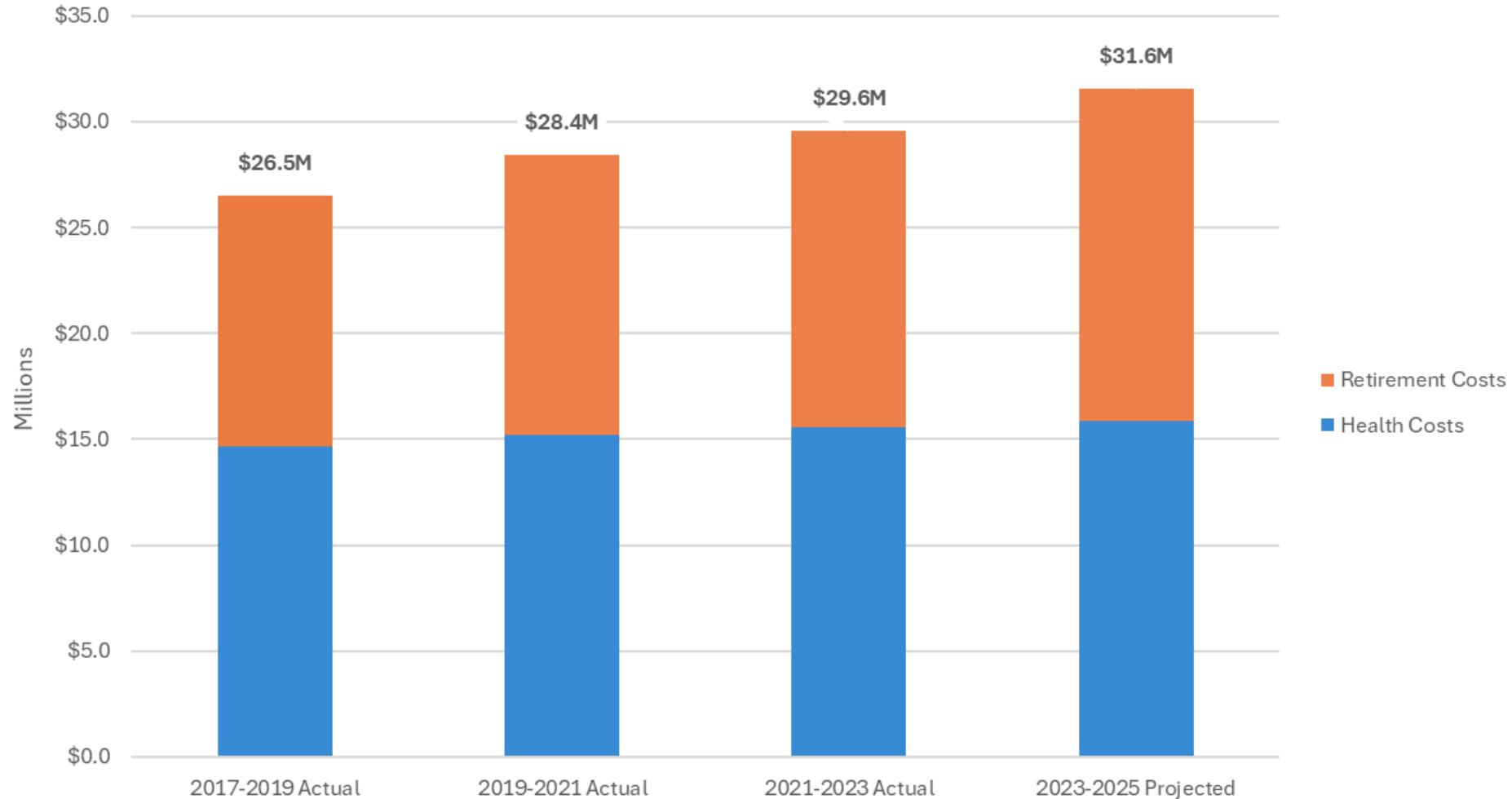


Escalating Expenses: Combination of Growth in Operating Costs and Strategic Investments

- Faculty salaries and OPE expenses
 - Increased by \$368K (AAUP CBA & promotions) in FY 2023-24
 - Additional \$541K (AAUP CBA & promotions) budgeted in FY 2024-25
- Administrative salaries and OPE expenses
 - Increased by \$96K (across the board) in FY 2023-24
 - Additional \$505K (across the board & salary survey) budgeted in FY 2024-25
- Classified salaries and OPE expenses
 - Increased by \$172K (new SEIU CBA) in FY 2023-24
 - Additional \$759K (SEIU CBA) budgeted in FY 2024-25
- Remissions increased over the past three years to 19.5% of gross tuition
- SEM Investments up \$1.2M (23%) in the past three years
- Non-labor, non-discretionary escalating expenses
 - Software application contractual obligations up \$1.9M (66%) in the past 3 years
 - Insurance- up \$282K (33%) in the past three years
 - Electric Utilities- up \$215K (25%) in the past three years



Oregon Tech Health & Retirement Costs per Biennium



Strategic Investments

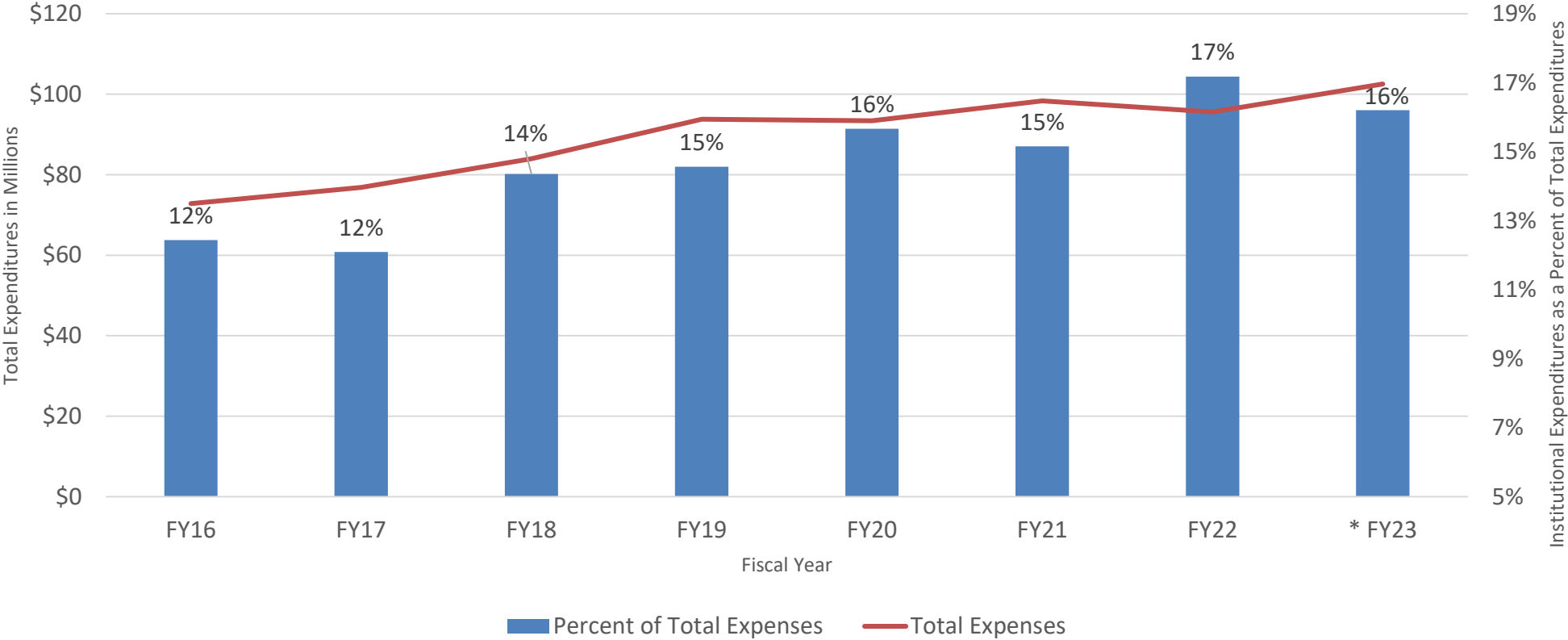
FY 2024-25 Strategic Investments

Environmental Safety Officer	131,877
Marketing Initiative	500,000
HRIS Data Administrator	155,999
Doctor of Physical Therapy Permanent Support	624,936
Executive Director of Health & Wellness	128,581
Tech Village Concept Development	205,000
Enterprise Security Camera Software License	57,902
Business Continuity Software License	27,500
Radiation Safety Officer and Program Support	42,500
Global Engagement Permanent Support	<u>49,500</u>
Total Strategic Investments	<u>\$1,923,795</u>



Institutional Expenditures

Institutional Expenditures as a Percent of Total Expenditures
Relatively Steady over past 5 years



*FY 22 & FY 23 include one-time HEERF expenditures



2025-27 Biennium State Funding Outlook

- 2025-27 biennium state appropriations are unlikely to increase by an amount sufficient to maintain current service levels (CSL)
- Higher Education Coordinating Commission (HECC) has determined that a 7% increase in the Public University Support Fund (PUSF) is needed to sustain current service levels (CSL)
- Oregon Public Universities (OPU) have determined that a 9.5% increase in the PUSF is necessary going into the next biennium
- Without an enrollment increase, expenditure reductions will continue to be necessary into the next biennium
- We must explore other sources of new revenue



Long-Range Fiscal Planning: Building Integrated Sustainability

Construction Management Program

- Relevant and in demand for growing economy
- Additional students, state funding and tuition revenues
- Increased industry partnerships
- Philanthropy and grant funding opportunities

Micro-credentials and Certificate Programs

- Relevant to pre/post-degree students, extending student pipeline
- Enhances professional mobility and advancement
- Expands opportunities to partner with industry for workforce development
- Addresses unmet need in growing economy for enhanced skills development/specialization
- Additional tuition revenue



Long-Range Fiscal Planning: (continued)

Tech Village- Wilsonville (Portland-Metro Campus)

- Public-Private Partnership with shared risk and outside capital
- New paradigm in living and learning through immersive education model
- Expanded opportunity for hands-on learning integrated with industry professionals
- Creates opportunities for collaboration and research with peer institutions
- Transforms campus from commuter to residential campus with student housing
- Creates transitional/temporary housing for new faculty and visiting industry experts
- Supports unmet campus needs for food service, childcare, fitness and meeting space
- Builds new revenue streams and enriches campus culture for student success
- Increased enrollment, tuition, state funding and industry sponsorships



LIVING & LEARNING VILLAGE
CONCEPT 4 ~ OIT WILSONVILLE
COBALT ~ 2023-10-24 ~ NTS

↓ Tech Village



Long-Range Fiscal Planning: (continued)

Health and Wellness Initiative

- Addresses unmet needs for employees and in some cases in the community
- Harnesses resources already in place through educational programs
- Expands access to essential care; initially for dental hygiene, applied behavioral analysis/mental health and diagnostic imaging
- Improves integration and collaboration with existing partners and creates new student learning opportunities
- Improves access to essential services
- Provides opportunities for increased clinical service billing, 3rd party payor billings and grants



Long-Range Fiscal Planning: (continued)

Reinstall Banner for Accounting & Financial Reporting

- ERP suite provides more efficiency and seamless IT integration
- Engineered budget software application
- Improved end-user modality, reporting and budget management
- Opportunity for enhanced business analytics and dashboards
- Supports data-driven decision-making
- Scenario analysis for more flexible fiscal planning
- Funded mostly through Sustainability funds



Long-Range Fiscal Planning (continued)

Explore risk-sharing model for geothermal power production

- Reconstitute old geothermal plant through shared investment
- Historical capacity was 1.75MW
- Renovation by private partner with their own capital along with required variable payback period
- Reduced overall energy costs compared to commercial rates
- Opportunity to become nearly 70% energy self-sufficient
- Reduced impact from commercial energy rate hikes
- Renewable energy has educational value for students

Long-Range Fiscal Planning (continued)

Sustainability projects through HECC (\$2.3M)

- Demand driven course scheduling
- Improved access/availability of course offerings
- Retention and student success coaching
- Re-enrollment coaching and re-entry pathways
- Career coaching embedded in admissions process
- Strategic enrollment management
- Certificates and micro-credentials for pre/postgraduates

One-Time State Funded Projects

- Marriage and Family Counseling and Expanding Behavioral Health workforce (\$667K)
- Semiconductor manufacturing and workforce development (\$671K)



Long-Range Fiscal Planning: Building Integrated Sustainability (continued)



Progress with Federal Projects for FY25

FY2025 Federal Projects		Progress
Community Projects		
NIST in Commerce-Justice-Science Appropriations		
Quantum Devices and Computing Initiative	\$1,400,000	✓
FY2025 Labor-HHS-Education Appropriations		
Graduate Certificate Program in Advanced Manufacturing Engineering	\$1,247,000	✓
Mobile Dental Clinics in Rural Southern Oregon	\$1,700,000	✓
FY2025 Defense Appropriations Bill and Report, U.S. Air Force RDT&E		
Scanning and additive manufacturing for production of maintenance parts for the F-35 airframe	\$1,100,000	✓
Programmatic Requests		
Pacific Flyway Bird Conservation & Management	\$1,108,450	TBD
Pollinator Diversity and Resource Use in Response to Wetland Restoration and in Post Fire Habitats	\$536,944	
Monitoring habitat use of endangered Lost River Sucker and Short Nose Sucker in Klamath Basin	\$376,500	
Air Quality Monitoring and Assessing Health and Behavioral Outcomes of Wildfire Mitigating Efforts in Southern Oregon	TBD	

End of Presentation



FY 2024-25 General Fund Budget

	FY 2023-24	FY 2024-25	Variance FY 2023-24 to FY 2024-25
Revenues			
State Appropriations	\$ 33,819,717	\$ 37,445,936	10.7%
Tuition and Fees (less special general funds)	38,807,036	37,343,370	-3.8% (1)
Remissions	(5,805,377)	(7,519,960)	29.5% (2)
Other Revenues (less special general funds)	1,275,771	1,914,535	50.1%
Special General Fund Revenues	1,926,987	1,898,094	-1.5%
Total Budgeted Revenues	\$ 70,024,134	\$ 71,081,975	1.5%
Expenses			
Permanent Budget	\$ 72,476,862	\$ 70,974,592	-2.1%
Salary Recapture	(3,500,000)	(3,500,000)	0.0% (3)
Special General Fund Expenses	1,926,987	1,898,094	-1.5%
Contingency Reserve	517,603	560,000	8.2% (4)
Administrative Salary Pool (effective January 1, 2025)	114,343	408,430	257.2% (5)
Faculty Salary Pool (effective Jan/Feb 1, 2025)	273,337	386,342	41.3% (6)
Classified Salary Pool	-	930,722	- (7)
Strategic Investments	1,215,002	1,923,795	58.3%
Total Budgeted Expenses	\$ 73,024,134	\$ 73,581,975	0.8%
Net from Operations Before Other Resources (Uses)			
	\$ (3,000,000)	\$ (2,500,000)	
Other Resources (Uses)			
Use of Reserve	\$ 3,000,000	\$ 2,500,000	
Total from Operations and Other Resources (Uses)	\$ -	\$ -	



Investment Performance to Benchmark Q-3

Oregon Tech
Investment Summary
as of March 31, 2024
(Net of Fees)

	Quarter Ended 3/31/2024	Current Fiscal YTD	Prior Fiscal YTD	3 Yr Avg	5 Yr Avg	10 Yr Avg	Market Value	Actual Asset Allocation	Policy Allocation Target
OIT Operating Assets Invested in Public University Fund									
Oregon Short - Term Fund	1.3%	3.6%	1.9%	2.4%	2.2%	1.7%	\$ 8,943,776	30.7%	1
Benchmark - 91 day T-Bill	1.3%	4.0%	2.4%	2.6%	2.0%	1.4%			
PUF Core Bond Fund	0.3%	4.2%	1.3%	-0.4%	1.8%	N/A	20,235,423	69.3%	1
Benchmark - Bloomberg Barclays Intermediate U.S. Gov't./Credit Index ²	-0.2%	3.5%	0.7%	-1.1%	1.0%	1.9%			
Public University Fund Total Return	0.6%	4.1%	1.4%	1.1%	2.0%	N/A	<u>\$ 29,179,199</u>	<u>100.0%</u>	
Public University Fund Investment Yield ³	1.2%	3.5%	2.4%	2.8%	2.8%	N/A			
OIT Endowment Assets									
Oregon Intermediate-Term Pool	0.4%	4.2%	1.2%	-0.4%	1.6%	N/A	\$ 6,785,362	100.0%	
Benchmark - Bloomberg Barclays Intermediate U.S. Gov't./Credit Index ⁴	-0.2%	3.5%	0.7%	-1.1%	0.8%	1.4%			

¹ The Public University Fund (PUF) policy guidelines define investment allocation targets based upon total participant dollars committed. Core balances in excess of liquidity requirements for the participants are available for investment in the Core Bond Fund. Maximum core investment allocations are determined based upon anticipated average cash balances for all participants during the fiscal year.

² 100% Bloomberg Barclays Intermediate U.S. Gov't./Credit Index as of February 1, 2021. From April 1, 2017 to January 31, 2021, the benchmark was 75% Bloomberg Barclay's Aggregate 3-5 Years Index, 25% Bloomberg Barclay's Aggregate 5-7 Years Index.

³ The reported investment yield for the quarter and fiscal year-to-date represent earned yields for the period and are not annualized rates.

⁴ 100% Bloomberg Barclays Intermediate U.S. Gov't./Credit Index as of January 1, 2021. From June 1, 2015 to December 31, 2020 the benchmark was Bloomberg Barclays 3-5 Year U.S. Aggregate Index.

Note: Outlined returns underperformed their benchmark.



Delete? FY 2024-25 Budget by Division

FY 2024-25 Permanent Regular General Fund Budget by Division

Division	FY 2023-24	Net	Budget	FY 2024-25	Variance
	Permanent				
President	\$ 2,563,599	\$ (9,354)	\$ (146,693)	\$ 2,407,552	-6.1%
Academic Affairs	40,161,731	216,142	(1,903,573)	38,474,300	-4.2%
Student Affairs	3,653,950	29,221	(211,528)	3,471,643	-5.0%
Enrollment Management	6,304,763	14,732	(362,934)	5,956,561	-5.5%
Finance and Administration	16,068,071	30,951	(790,583)	15,308,439	-4.7%
University Advancement	2,108,199	9,997	(14,883)	2,103,313	-0.2%
Institutional General	3,002,784	250,000	-	3,252,784	8.3%
Total	\$ 73,863,097	\$ 541,689	\$ (3,430,194)	\$ 70,974,592	-3.9%

1) Adjustments include FY 2024-25 portion of January 2024 salary increases, ongoing support for the Math Learning Lab, a position change between President's Division and Student Affairs and a budget increase for rising insurance premiums.

2) Budget reductions shown do not include strategic divisional investments.



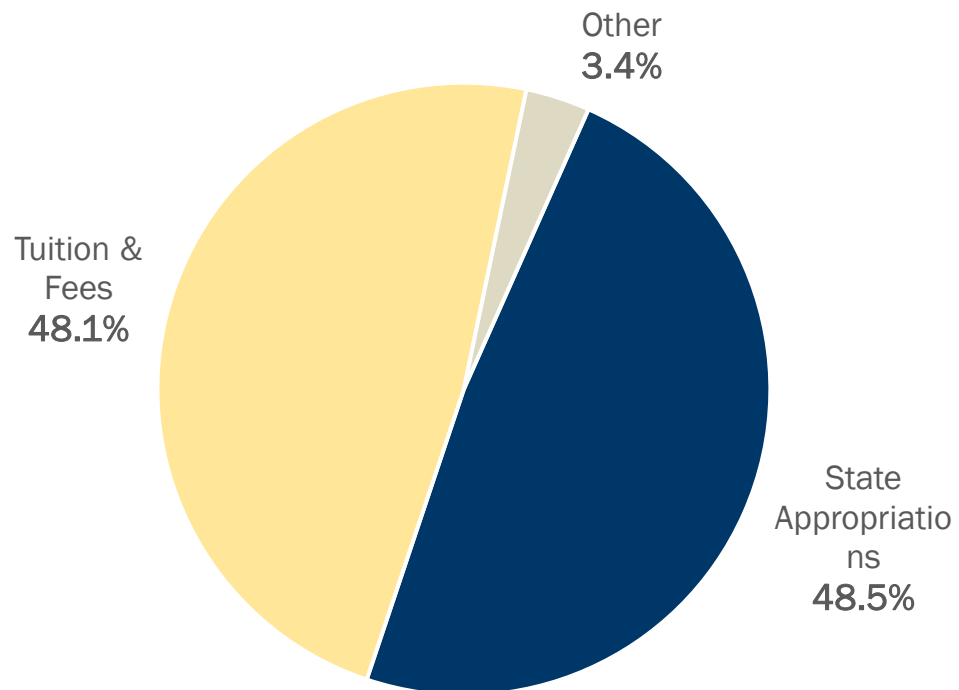
FY 2024-25 General Fund Budget

	FY 2023-24	FY 2024-25	Variance FY 2023-24 to FY 2024-25
Revenues			
State Appropriations	\$ 33,819,717	\$ 37,445,936	10.7%
Tuition and Fees (less special general funds)	38,807,036	37,343,370	-3.8% (1)
Remissions	(5,805,377)	(7,519,960)	29.5% (2)
Other Revenues (less special general funds)	1,275,771	1,914,535	50.1%
Special General Fund Revenues	1,926,987	1,898,094	-1.5%
Total Budgeted Revenues	\$ 70,024,134	\$ 71,081,975	1.5%
Expenses			
Permanent Budget	\$ 72,476,862	\$ 70,974,592	-2.1%
Salary Recapture	(3,500,000)	(3,500,000)	0.0% (3)
Special General Fund Expenses	1,926,987	1,898,094	-1.5%
Contingency Reserve	517,603	560,000	8.2% (4)
Administrative Salary Pool (effective January 1, 2025)	114,343	408,430	257.2% (5)
Faculty Salary Pool (effective Jan/Feb 1, 2025)	273,337	386,342	41.3% (6)
Classified Salary Pool	-	930,722	- (7)
Strategic Investments	1,215,002	1,923,795	58.3%
Total Budgeted Expenses	\$ 73,024,134	\$ 73,581,975	0.8%
Net from Operations Before Other Resources (Uses)			
	\$ (3,000,000)	\$ (2,500,000)	
Other Resources (Uses)			
Use of Reserve	\$ 3,000,000	\$ 2,500,000	
Total from Operations and Other Resources (Uses)	\$ -	\$ -	

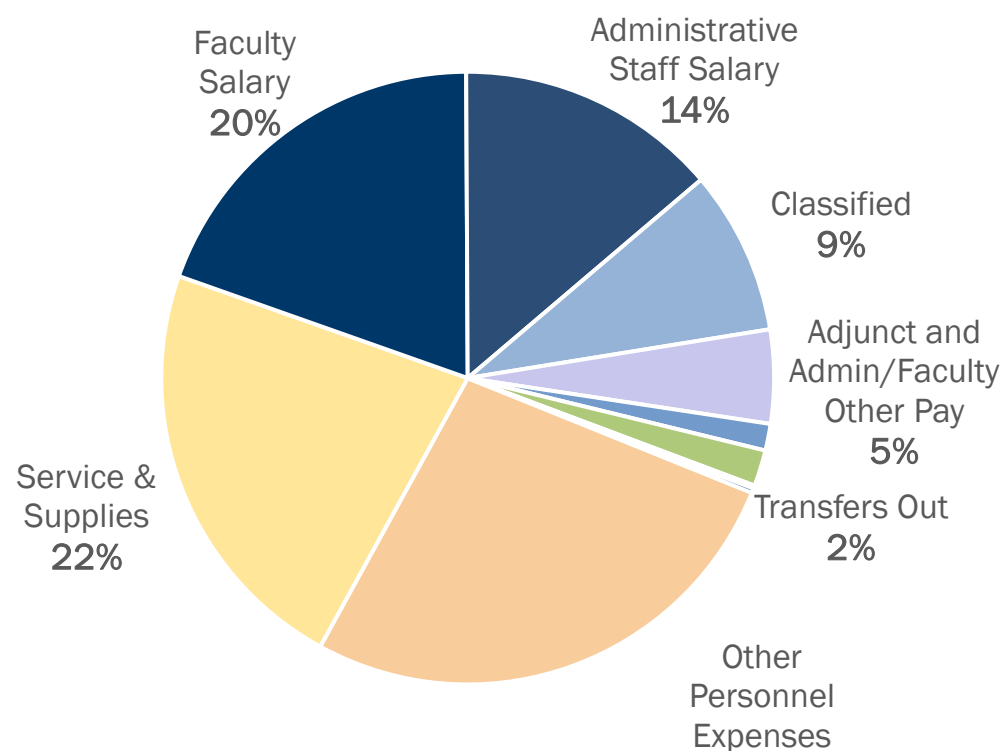


Delete Major Components of E&G Budget

E&G Budgeted Revenues

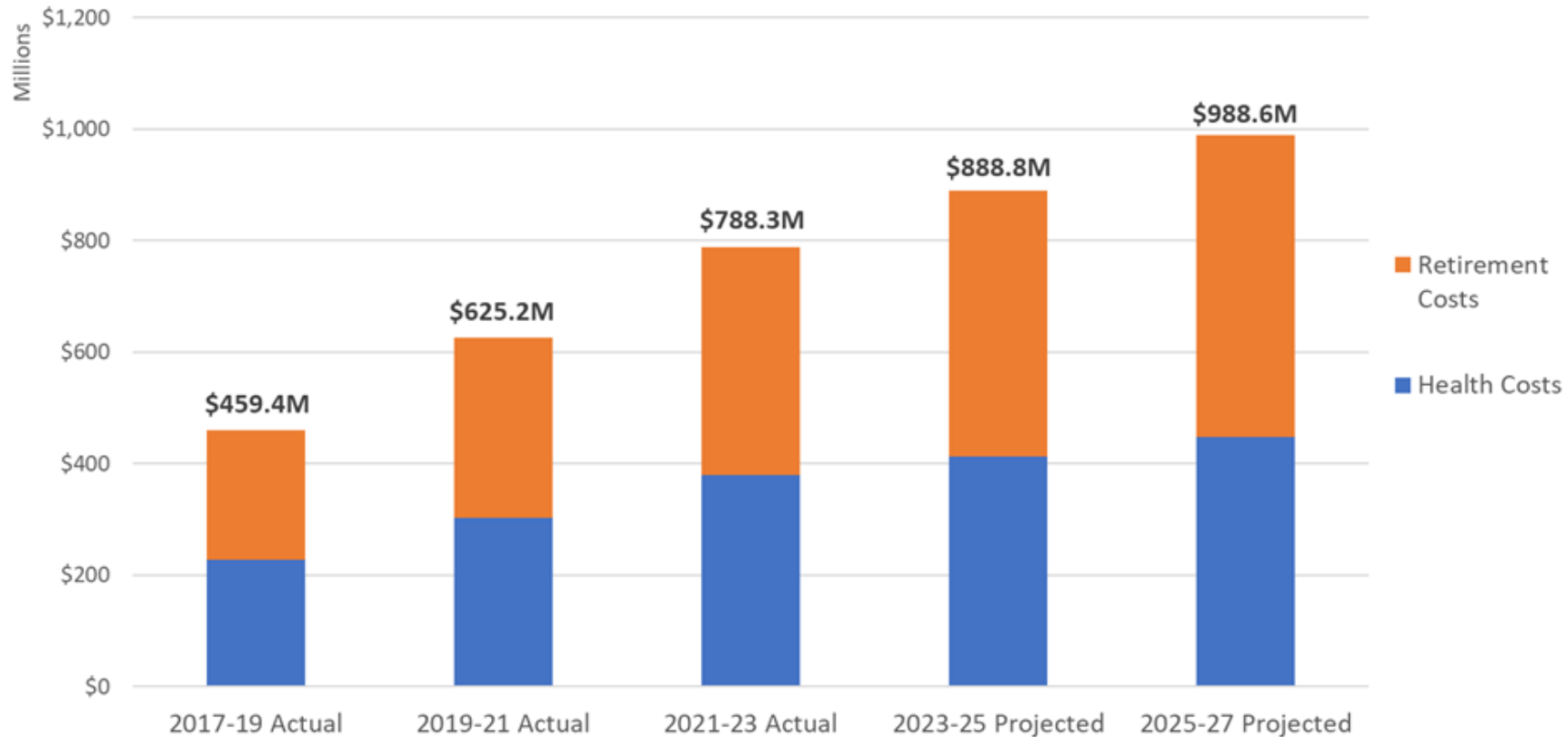


E&G Budgeted Expenses



HECC Data for OPUs 2025-27

Public University Health & Retirement Costs per Biennium



Source: Survey of Oregon Public Universities



Long-Range Fiscal Planning: (continued)

Health and Wellness Initiative

- Addresses unmet needs for employees and in some cases in the community
- Harnesses resources already in place through educational programs
- Expands access to essential care; initially for dental hygiene, applied behavioral analysis/mental health and diagnostic imaging
- Improves integration and collaboration with existing partners and creates new student learning opportunities
- Improves access to essential services
- Provides opportunities for increased clinical service billing, 3rd party payor billings and grants

Long-Range Fiscal Planning: (continued)

Reinstall Banner for Accounting & Financial Reporting

- ERP suite provides more efficiency and seamless IT integration
- Engineered budget software application
- Improved end-user modality, reporting and budget management
- Opportunity for enhanced business analytics and dashboards
- Supports data-driven decision-making
- Scenario analysis for more flexible fiscal planning
- Funded mostly through Sustainability funds