

Operating and Capital Budgets

Fiscal Year 2023
2021-2023 Biennium

June 23, 2022

Budget Obstacles

A National Perspective

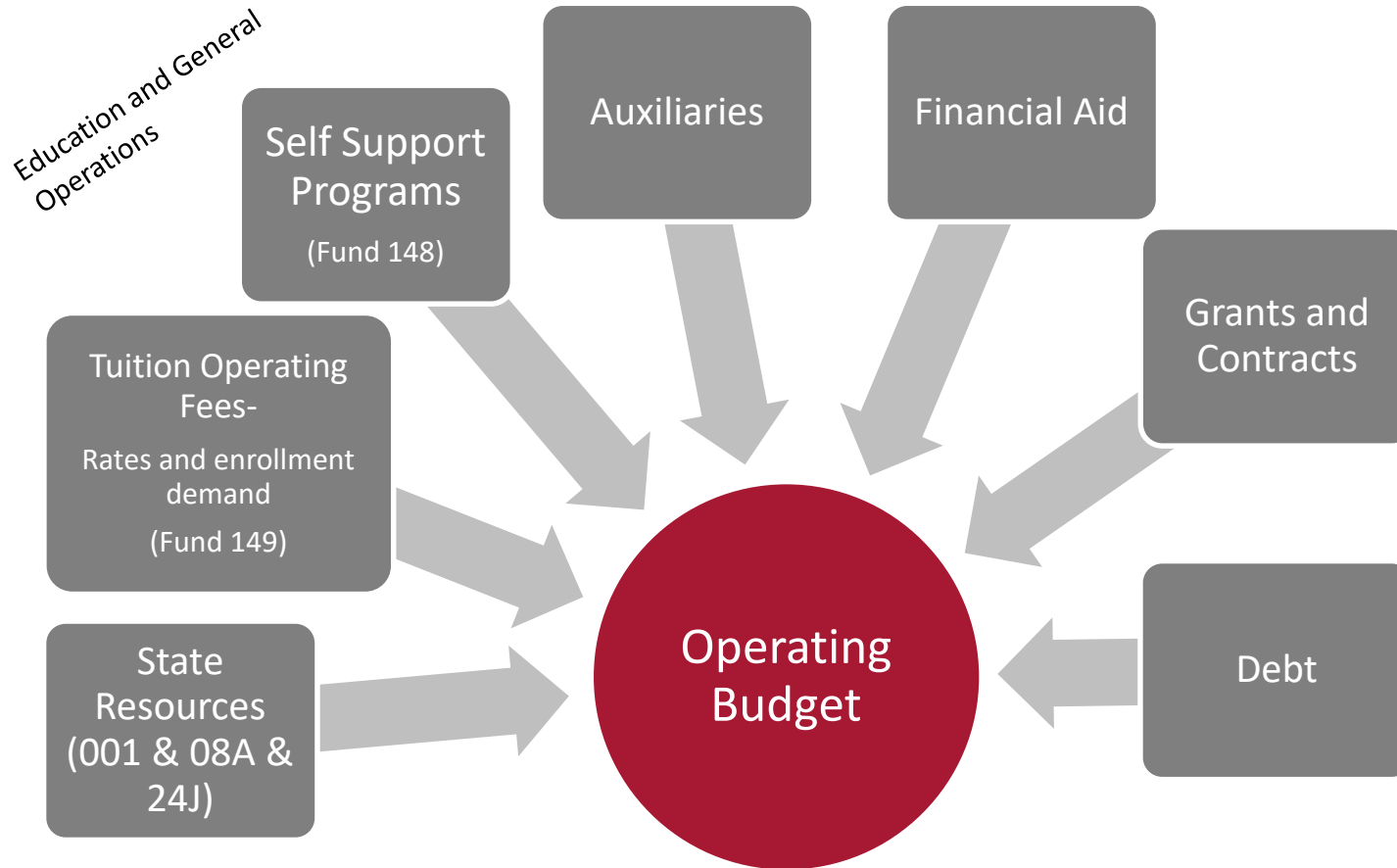
- ✓ Wage inflation, labor shortages and a hiring push are driving expense growth
 - ✓ Recruitment and retention impacts
- ✓ On-campus student support and the increasing costs of goods and services are adding to expense challenges
 - ✓ Expense growth will accelerate as business conditions normalize
 - ✓ Academic support services
 - ✓ Student support services
 - ✓ Utilities and other commodities
 - ✓ Cost of supplies
 - ✓ Supply chain
 - ✓ Construction costs
 - ✓ Insurance premiums
- ✓ Significant revenue uncertainty complicates budget outlooks heading into fiscal 2023
 - ✓ Concern as to ability to achieve enrollment objectives
 - ✓ Rising wages steer individuals to jobs rather than education
 - ✓ Inflation adding stress to household finances and will likely impact the college going rates
 - ✓ Federal pandemic aid is expiring
 - ✓ State funding may increase yet is diluted by inflation
- ✓ Improved endowment values will help some colleges and universities manage budget difficulties

Source: Moody's Investor Service

Planning Timeline

Fall 2020	<ul style="list-style-type: none"> Unit level planning started 21-23 biennium
December 2020	<ul style="list-style-type: none"> Governor's operating budget released
January 2021	<ul style="list-style-type: none"> Legislative session begins
March 2021	<ul style="list-style-type: none"> Divisions submit proposals to Budget Office
April 2021	<ul style="list-style-type: none"> University Budget Committee reviews proposals
April 2021	<ul style="list-style-type: none"> Legislative approval of 2021-23 budget
May 2021	<ul style="list-style-type: none"> Board of Trustees, 1st read FY22 operating and 2021-23 capital budgets
June 2021	<ul style="list-style-type: none"> Board of Trustees, Approval FY22 operating and 2021-23 capital budgets
July 2021	<ul style="list-style-type: none"> Implement FY22 Budget July 1, 2021
Feb – April 2022	<ul style="list-style-type: none"> Update FY23 Internal Budget
April 2022	<ul style="list-style-type: none"> 2022 Supplement Budget signed by Governor
May 2022	<ul style="list-style-type: none"> Board of Trustees, 1st read FY23 operating budget
 June 2022	<ul style="list-style-type: none"> Board of Trustees, Approval of FY23 operating budget

Impacts to Eastern's Budget Planning



University Budget Committee

UBC members are appointed by the president based on recommendations from each appropriate member affiliation. The committee meets monthly and is chaired by the VP for Business and Finance, who exercises no voting rights.

Voting Membership

- Three faculty members per college as nominated by the faculty senate
- Faculty Senate Treasurer
- One classified staff member
- One student representative
- One dean
- One representative from exempt staff
- One representative from professional staff (PSE – Exempt represented staff)
- One representative from each of the VP areas & President's Office
- One representative from Athletics

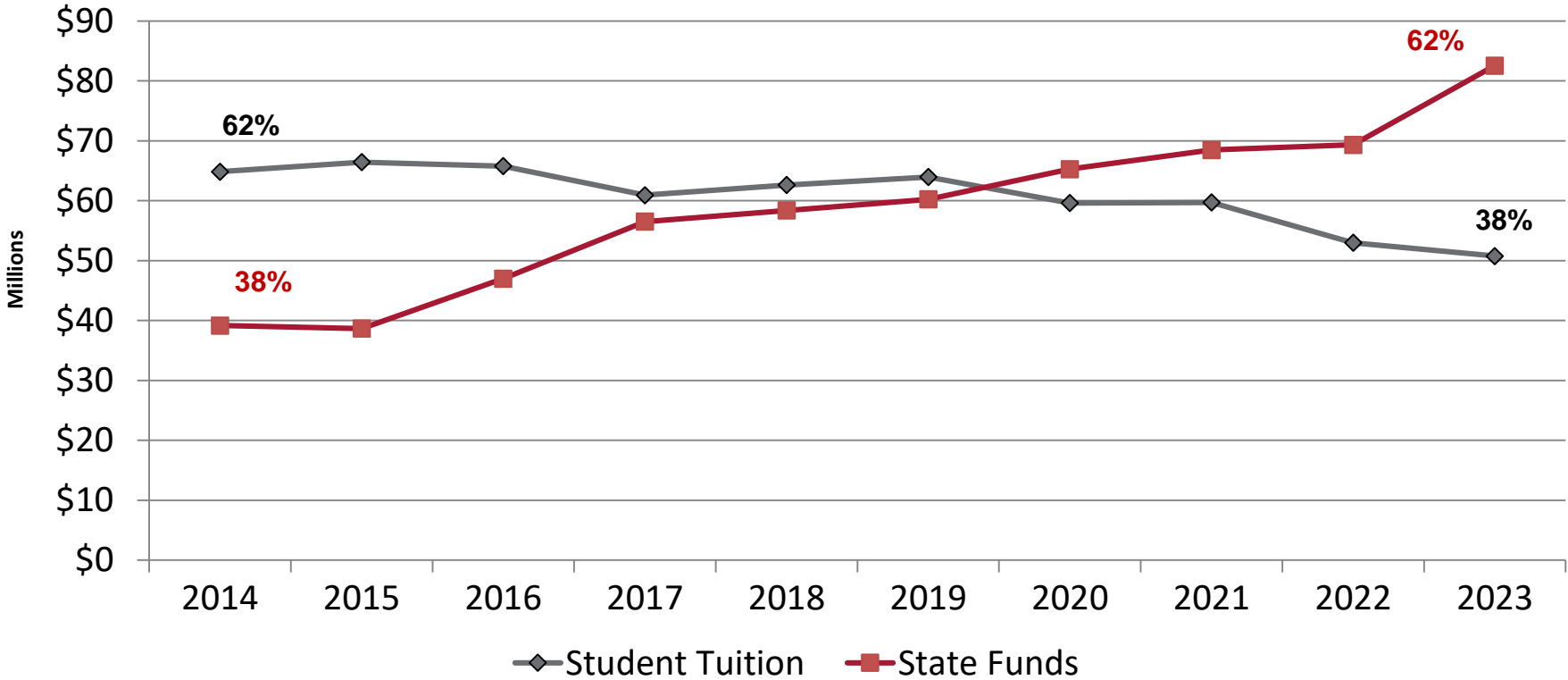
Role of University Budget Committee

- Presidential advisory body consisting of representatives from faculty, classified staff, exempt staff, students, and administrators.
- The Committee reviews and makes recommendations to the president in response to new budget proposals, including budget reduction plans in times of reversions.
- The Committee works closely with the university president to consider the university's finances, enrollment, tuition, financial aid, the legislative session, priority funding programs, and their interaction and connection with Eastern's Strategic Plan.
- Committee members actively participate and represent their constituencies while applying a university wide perspective during budget deliberations to deliver comprehensive, thoughtful, and balanced recommendations to the university president.

KEY PLANNING DRIVERS

Key Funding Sources - State Funds and Student Tuition

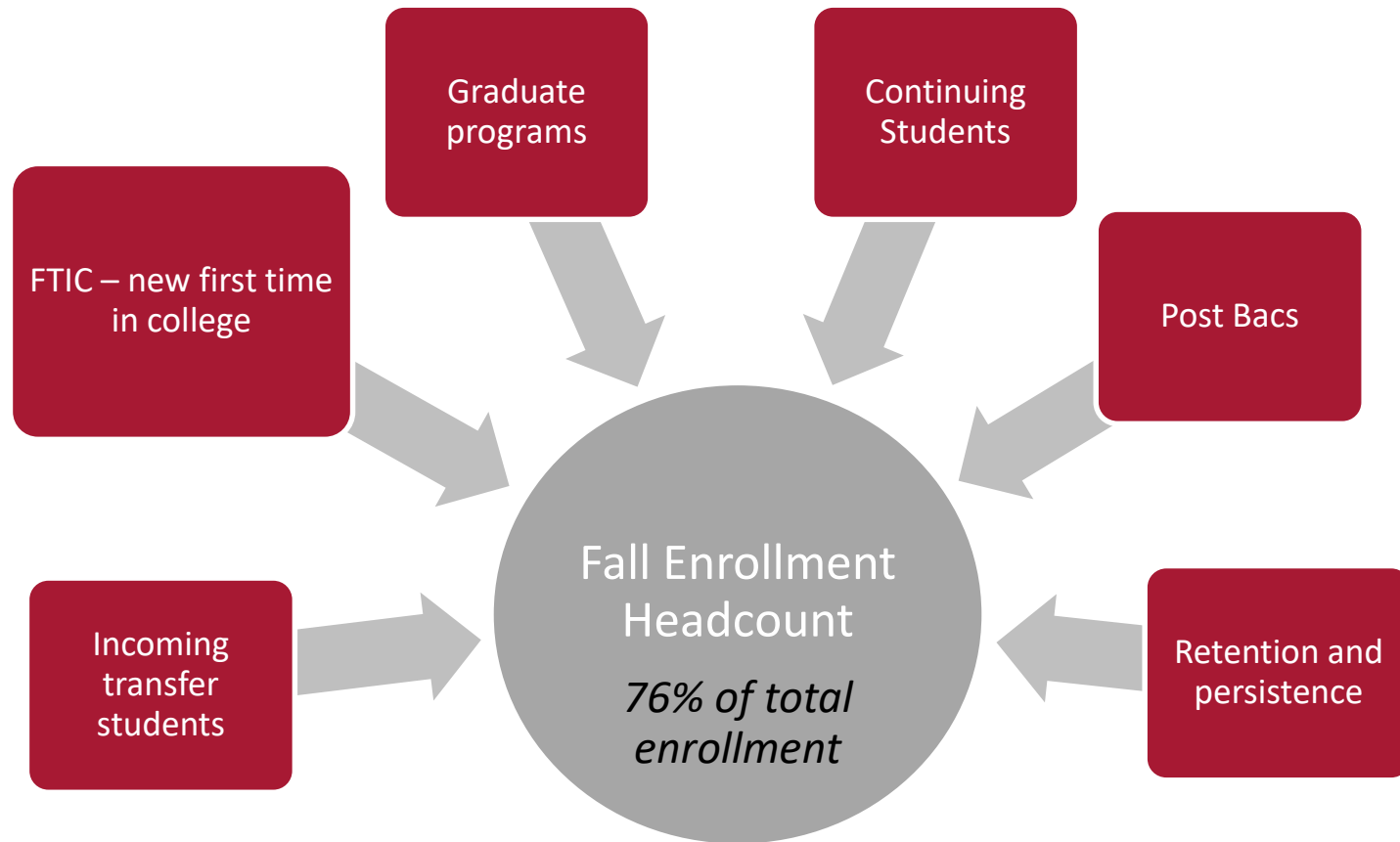
- State funding policy -- cost sharing model.
- The College Affordability Act increased the state investment in higher education beginning in FY16
- State tuition policy is currently at 2.8%
- Tuition proportion changing due to enrollment



NGFS, 149 funding

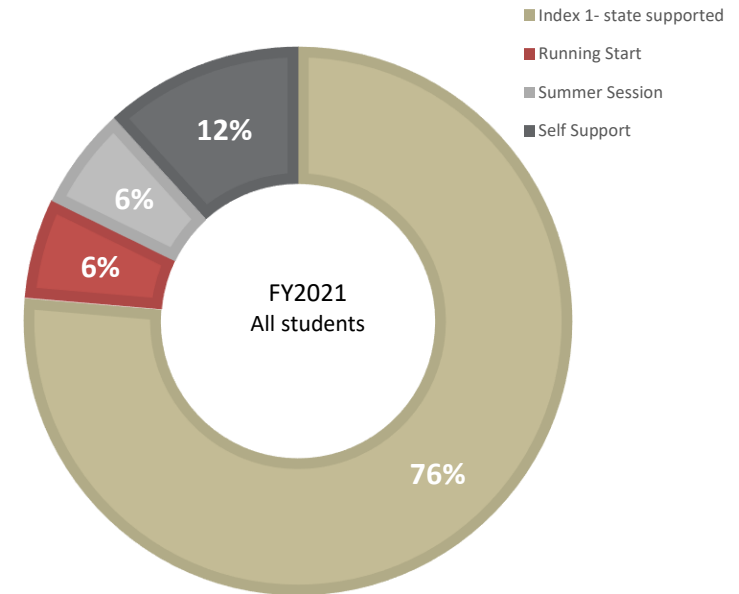
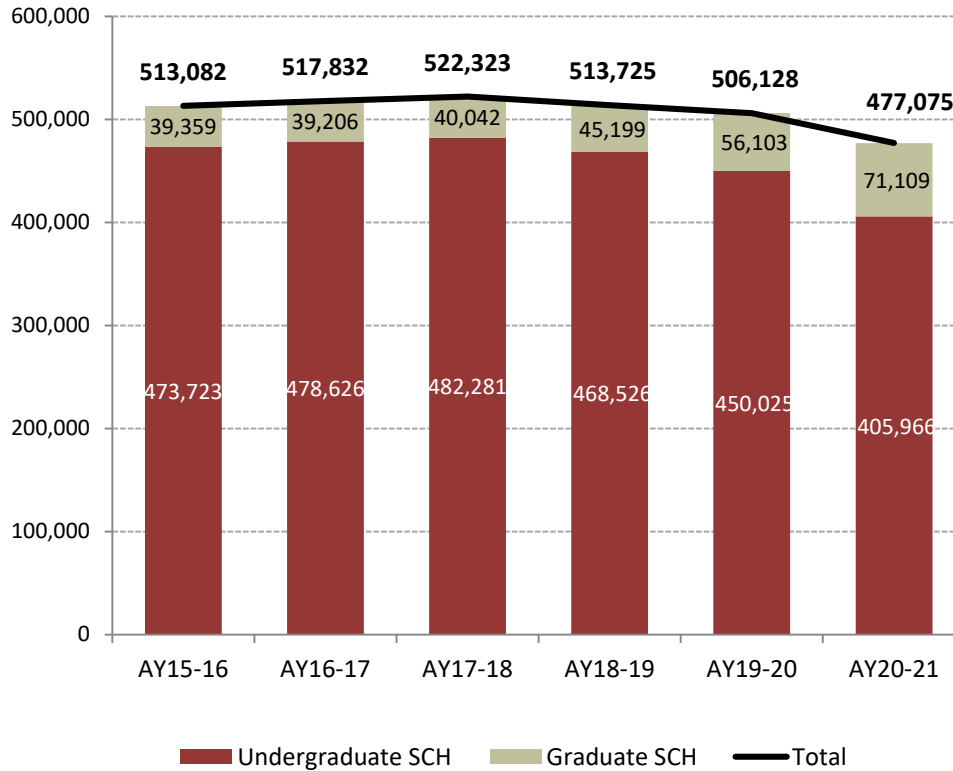
Enrollment- Index 1

(state supported)



Enrollment-12 Month Fiscal year 2016 through 2021

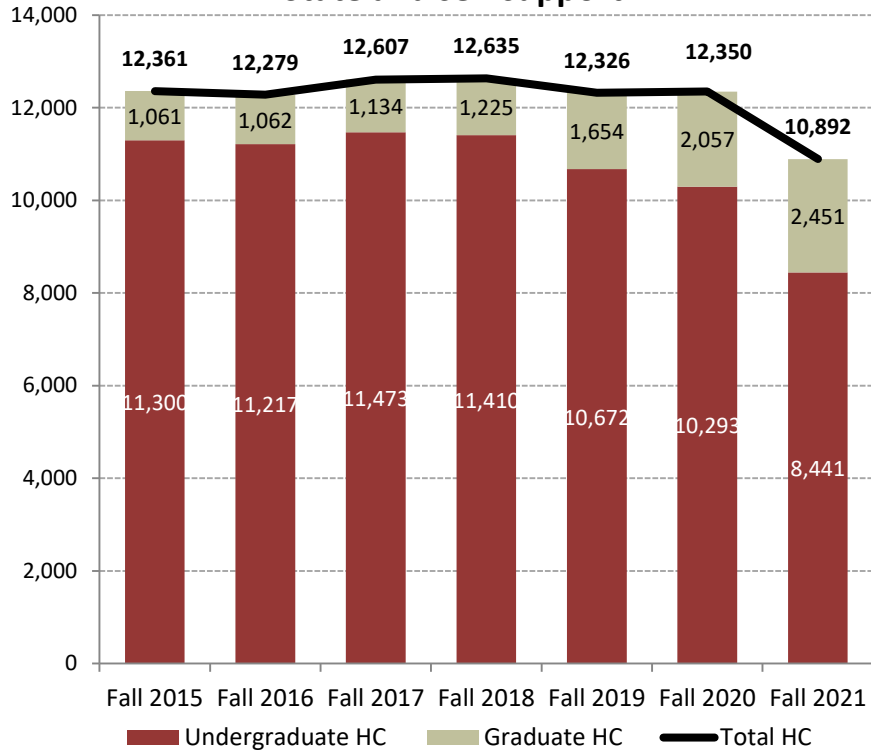
Student Credit Hours



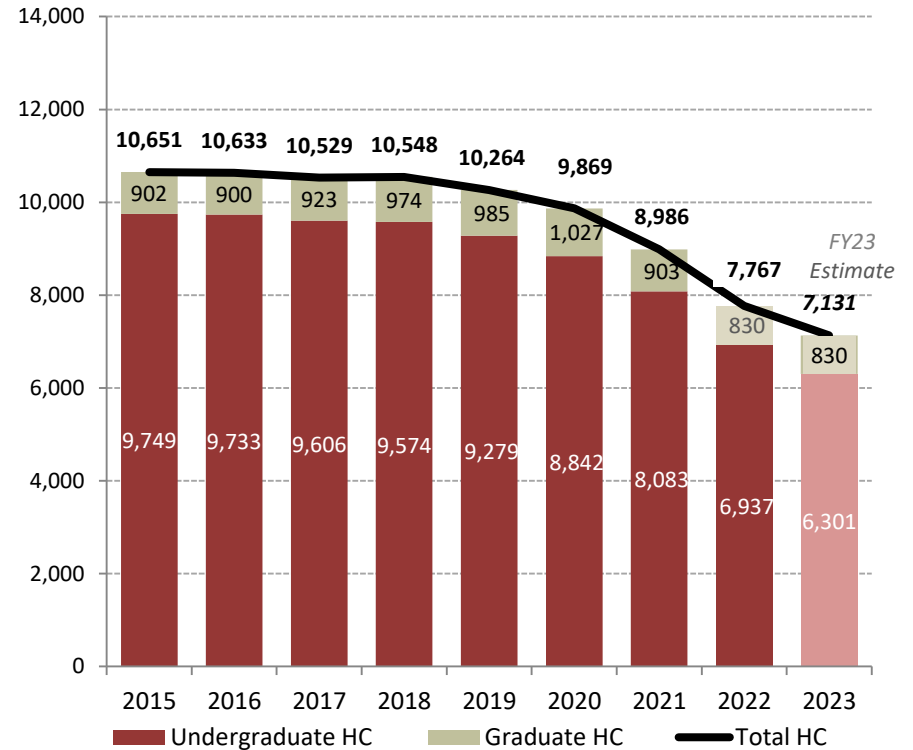
Note: SCH totals based on Fall – Summer term grouping at census date
Does not include course credits registered after census date
Source: EWU census date enrollments

Fall and AAHC Enrollment

Overall Fall Head Count State and self support



State Support Index 1 – Average Annual Head Count



Source: EWU census date enrollments

Fall 2022 Enrollment Index 1 F011

- Changes from Fall 21
 - FTIC +9.4%
 - New Transfers -38%
 - Retention +3.1% (moves from 66.9% to 70%)
 - Graduate no change
 - Persistence no change
 - Projection
 - 7,677 headcount
 - Down 8.25% from Fall 2021
- AAHC
 - FY22 7,767
 - FY23 Approx 7,131
- Operating fee impact
 - Approx \$4.6M decline from FY22 level

Resources to Smooth Budgetary Impacts

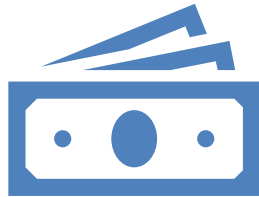
- Permanent budget reductions
- Stimulus funding through 2024
- Compensation savings
 - Salary savings from vacancies
 - Salary savings from furlough, reduction in pay
 - Tenure relinquishment program
 - Voluntary separation/retirement program
- Reduced spending on goods and services
- Index 2 resources

Federal Stimulus Funding

	Awarded	Spent/Committed		
		2020	2021	2022
Direct Student Aid				
CARES ACT 2020 HEERF I	\$4,993,150	4,305,000	687,150	1,000
Consolidated Appropriations Act 2020 HEERF II	\$4,993,150	-	4,844,509	148,641
American Rescue Plan Act 2021 HEERF III	\$14,668,689	-		14,668,689
Total Direct Student Aid	\$24,654,989	\$4,305,000	\$5,531,659	\$14,818,330
Institutional Support				
CARES ACT 2020- GEER	\$2,596,703	-	-	2,596,703
CARES ACT 2020 HEERF I	\$4,993,149	-	1,386,215	3,606,934
Consolidated Appropriations Act 2020 HEERF II	\$11,727,972	-	9,989,726	1,738,246
American Rescue Plan Act 2021 HEERF III	\$14,478,664	-	2,370,000	12,108,664
Total Institutional Support	\$33,796,488	\$ -	\$13,745,941	\$20,050,547

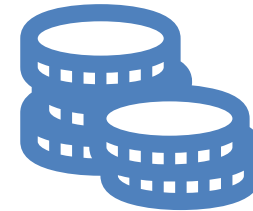
Figures as of March 31, 2022

2021-23 Biennium Operating Budget *2023 Update*



Index 1 Budget

Legislative Budget
Tuition Authority
Enrollment



Self Support Budgets

Index 2 Programs
Index 3 Auxiliaries
Index 5 Grants and Scholarships

2022 SUPPLEMENTAL BUDGET OPERATING APPROPRIATIONS

2022 Supplemental Budget Operating Appropriations

New Revenue Index 1

State Funding: Biennial Perspective	Use of Funding	Type of Funding	FY2022	FY2023	Conference Budget
2021-23 Biennium Funding Carryforward Level from 2019-21	General and specific based on 2019-21 operating budget	Ongoing and one-time	69,108,000	70,076,000	139,184,000
Maintenance Level			208,000	372,000	580,000
<i>Worker Comp & Self Insurance</i>	<i>Anticipated share of Dept. of Labor & Industries worker's comp benefits & projected cost of self-insurance liability account</i>	<i>Ongoing</i>	<i>(90,000)</i>	<i>(90,000)</i>	<i>(180,000)</i>
<i>CAP Tuition Backfill</i>	<i>College Affordability Plan (CAP) provides funding to backfill the loss of revenue from tuition operating fee reductions</i>	<i>Ongoing</i>	<i>354,000</i>	<i>406,000</i>	<i>760,000</i>
<i>Deep Lake Watershed Study</i>	<i>Funding moved from FY2022 to FY2023 to complete comprehensive analysis originally funded</i>	<i>One-time</i>	<i>(56,000)</i>	<i>56,000</i>	<i>0</i>

2022 Supplemental Budget Operating Appropriations

State Funding: Biennial Perspective	Use of Funding	Type of Funding	FY2022	FY2023	Conference Budget
Policy Level – New Funding					
<i>Eagle Care</i>	<i>Funding is provided to design & coordinate wrap-around student support services, including addressing social, financial, or health obstacles to degree completion</i>	<i>Ongoing</i>	0	1,054,000	1,054,000
<i>Apprenticeship & Higher Ed</i>	<i>Funding is provided to implement the provisions of ESSB 5764</i>	<i>Ongoing</i>	0	68,000	68,000
<i>Central Services Bundle</i>	<i>Change in allocable share of statewide costs for audit, legal, archives, worker’s comp, self insurance premium, etc. (fund split 62% state and 38% operating fee)</i>	<i>Ongoing</i>	9,000	35,000	44,000

2022 Supplemental Budget Operating Appropriations

State Funding: Biennial Perspective	Type of Funding	Type of Funding	FY2022	FY2023	Conference Budget
Policy Level					
<i>Bachelor in Cybersecurity</i>	<i>Funding is provided to establish a Bachelor of Science in Cybersecurity Degree</i>	<i>Ongoing/one-time</i>	0	2,262,000	2,262,000
<i>Bachelor in Nursing</i>	<i>Funding is provided to establish a Bachelor of Science in Nursing Degree</i>	<i>Ongoing/one-time</i>	0	6,170,000	6,170,000
<i>Compensation Support</i>	<i>Funding for general salary adjustments of 3.25% (fund split 62% state and 38% operating fee)</i>	<i>Ongoing</i>	0	1,651,000	1,651,000
<i>Public Employee Benefits</i>	<i>Funding for employee benefits (fund split 62% state and 38% operating fee)</i>	<i>Ongoing</i>	0	270,000	270,000
<i>Hazing Prevention</i>	<i>Funding is provided to implement SSHB 1751</i>	<i>Ongoing</i>	0	43,000	43,000
<i>Masters in Cybersecurity</i>	<i>Funding is provided to establish a Professional Science Masters in Cyber Operations Degree</i>	<i>Ongoing</i>	0	548,000	548,000
State Operating Budget Level			69,325,000	80,287,000	139,184,000
Increase in State Resources			\$217,000 .31%	\$10,211,000 14.57%	\$10,428,000 7.49%

INDEX 1 DETAILS

FY2023 Tuition and Fees

- Tuition rates
- Mandatory fees
- Housing & Dining rates



FY23 Tuition & Fee Increases

	FY2023 % Change	FY2023 Annual Rates
Resident Undergraduate	2.4%	\$7,074
Nonresident Undergraduate	0%	\$24,774
Resident Graduate	2.4%	\$12,661
Nonresident Graduate	0%	\$27,987
Building Fee	2.4%	Included in tuition rate
Service & Activity Fees	4%	Included in tuition rate
Housing & Dining Rates	4%	Rates vary
Transportation Fee	0%	\$75
Comprehensive Health & Wellness Fee	5.86%	\$413
Parking Permits – all lots	5%	Rates vary

Rates rounded for presentation purposes

2021-23 Operating (Tuition) Fee Assumptions

	FY2022	FY2023
AAHC – state supported	7,767	7,131
Operating Fee -Resident Undergraduate & Graduate	2.8%	2.4%
Operating Fee – Nonresident Undergraduate & Graduate	2.8%	0%
EWU Financial Aid	4%	4%

FY2023 Operating fee increase is estimated

AAHC FY2022 actual, FY2023 estimated

FY23 Operating (Tuition) Fee Revenue

	FY22	FY23
AAHC Enrollment Level	7,767 AAHC	7,131 AAHC
General Tuition Rate Increase	2.8%	2.4%
Gross Operating (Tuition) Fee Revenue	59,582,000	52,905,000
Less: EWU Grant Program add RCW	(2,383,000)	(2,116,000)
Plus: Interest Income	275,000	275,000
Net Operating (Tuition) Fee Revenue	57,474,000	51,064,000
Tuition Change	1,258,000	925,000
8,409 AAHC Change (Original)	(3,002,000)	(4,558,000)
7,767 AAHC Change (Revised)	(4,500,000)	

Total State Funding and Operating Fees

Index 1 Revenue

	FY2022	FY2023	2021-23
General Fund State	58,296,000	61,496,000	119,792,000
Education Legacy Trust Fund	8,424,000	8,414,000	16,838,000
State Funding HB 2158	2,605,000	12,639,000	15,244,000
Operating (Tuition) Fees	57,474,024	51,064,000	108,538,024
Recharges	5,106,220	5,287,459	10,393,679
Total	131,905,244	138,900,459	270,805,703

State General Fund: To account for all financial resources of the state except those required to be accounted for in another fund. The general fund is the principal state fund supporting the operation of the state.

Education Legacy Fund: Used on for support of the common schools and for expanding access to higher education through funding for new enrollments and financial aid, and other educational improvement efforts.

HB2158: 2019-21 legislative session. An act relating to creating a workforce education investment to train Washington students for Washington jobs. Amends various statutes in RCW 28B.

Operating Fees Fund 149: Local fund used by institutions to account for operating fees and related investment income.

Recharges: Internal service funds that exist to account for services provided within the institution from one department to another.

Structural Budget Gap Index 1

	FY2023	FY2024	FY2025
Expected Ongoing Structural Budget Gap	(14,500,000)	(10,500,000)	(8,500,000)
Permanent allocations			
Academic Affairs permanent labor reallocation	3,000,000	2,000,000	1,000,000
Instructional resource savings in response to enrollment	1,000,000	TBD	TBD
Annual allocations			
Online fee revenue	1,300,000	1,300,000	750,000
Running Start	1,100,000	1,100,000	1,100,000
College in the High School	1,400,000	1,400,000	1,400,000
Summer Session	1,500,000	1,500,000	1,500,000
Prior year Salary Savings- furlough and pay reduction programs	4,085,000	-	-
FY22 anticipated salary savings	943,000	-	-
Future year carryforward & salary savings		3,028,000	3,578,000

FY24 and beyond structural budget gap will be impacted (+/-) by state funding, enrollment, tuition rates, organizational decisions and investments, inflation, and labor cost

Preliminary

Managing and Resolving the Ongoing Structural Deficit

A structural budget deficit exists when annual expenses are projected to exceed annual revenues for multiple years.

- Solution will typically be a blend
 - Permanent budget reductions
 - Short term (1x) budget impacts (personnel and operations)
 - Increase revenue through enrollment and new revenue sources
 - Cash to bridge while accomplishing broader university structural plan
- The solution proportion is connected to achievement of a broader university structural plan
 - Example: academic plan to be achieved by x year
 - Example: investment in student success to achieve desired outcome by year x

SELF SUPPORT PROGRAMS

Self-Support Budgets

Index 2 and Index 3

- Revenue impacts related to programming, enrollment, fees
- Fees adjusted annually in relation to operational plan

Planning Policies

- Fee increases may be limited to state Washington fiscal growth factor (FY2023 at 5.86%)
- Per credit programs fees based on program sustainability parameters
- Auxiliary enterprises rates based on fiscal sustainability and bond covenants where applicable
- Expense level within annual revenue levels
- Manage labor cost to slow growth
- Use of fund balance- Zero unless strategic necessity at less than 5% annually
- Retain appropriate level of annual reserves to fund emergent needs

Index 2

Significant Funding Sources

- Dual Enrollment Programs
- On-line Programs
- Summer Session
- Student Technology Fee/Health & Wellness Fee
- Course Fees
- Program Fees

2021-23 Index 2 Funds

	FY2022			FY2023		
	Revenue/ Additions	Expenditures/ Deductions	Change in Unrestricted Net Assets	Revenue/ Additions	Expenditures/ Deductions	Change in Unrestricted Net Assets
President's Office		\$207,085	(\$207,085)	\$94,000	\$86,800	\$7,200
Academic Affairs	\$43,908,388	\$41,980,793	\$1,927,595	\$44,986,921	\$42,864,868	\$2,122,053
Business & Finance	\$14,251,390	\$13,602,283	\$649,107	\$15,250,390	\$14,395,514	\$854,876
Student Affairs	\$4,089,050	\$4,033,230	\$55,820	\$4,061,800	\$3,992,490	\$69,310
Advancement				\$267,744	\$264,705	\$3,039
Funds Total	\$62,449,828	\$60,021,352	\$2,428,476	\$64,660,855	\$61,604,377	\$3,056,478

2021-23 Service Funds

Index 3

	FY2022			FY2023		
	Revenue/ Recharges	Expenditures/ Deductions	Change in Unrestricted Net Assets	Revenue/ Recharges	Expenditures/ Deductions	Change in Unrestricted Net Assets
Workforce Construction	\$2,425,000	\$2,176,087	\$248,913	\$1,819,000	\$1,819,000	\$0
Motor Pool	\$275,000	\$263,364	\$11,636	\$240,000	\$237,806	\$2,194
Telecommunications	\$1,441,161	\$1,207,395	\$233,766	\$1,441,161	\$1,207,395	\$233,766
Service Funds Total	\$4,141,161	\$3,646,846	\$484,315	\$3,500,161	\$3,264,201	\$235,960

- Service funds provide goods and services to other university units.
- The funds finance their own asset renewal and replacement.

2021-23 Auxiliary Funds

Index 3

	FY2022			FY2023		
	Revenue	Expense/ Debt	Change in Unrestricted Net Assets	Revenue	Expense/ Debt	Change in Unrestricted Net Assets
Housing & Dining	\$15,255,910	\$14,390,420	\$865,490	\$18,195,719	\$14,588,430	\$3,607,289
S&A Fee Fund (net of Housing debt and financial aid)	\$11,339,140	\$11,339,140	0	\$9,619,192	\$9,619,192	\$0
Recreation Center Fees	\$175,000	\$259,020	(\$84,020)	\$175,000	\$173,020	\$1,980
Intercollegiate Athletics	\$6,896,300	\$6,875,730	\$20,570	\$6,650,000	\$6,650,000	\$0
Bookstore	\$4,100,000	\$4,036,239	\$63,761	\$4,100,000	\$4,047,979	\$52,021
Pence Union Building	\$1,180,000	\$703,759	\$476,241	\$1,180,000	\$1,112,926	\$67,074
Parking	\$497,024	\$493,975	\$3,049	\$644,024	\$630,924	\$13,100
Auxiliary Funds Total	\$39,443,374	\$38,098,283	\$1,345,091	\$40,563,935	\$36,822,471	\$3,741,464

These funds finance their own asset renewal and replacement.

FY23 Intercollegiate Athletics

Indexes 1 and 3

Intercollegiate Athletics	FY2023 Revenue	FY2023 Expenditures
Institution Funding	8,481,597	
Institutional Financial Aid	970,000	
Index 3		
Department Revenue	4,000,000	
Student Support	1,548,403	
Fundraising	1,000,000	
Compensation		5,339,903
Operating expenses		6,036,555
Scholarships		4,623,542
Totals	16,000,000	16,000,000

RCW 28B.15.120 – Detail athletics budget presented

Student Service and Activity Fee

Index 3

Sources	FY2023	Allocation	FY2023
S&A Fees (part of tuition)*	\$5,618,422	Debt Payments	\$3,319,947
Recreation Center Fee	\$1,390,545	S&A Fee Allocation	\$2,689,582
PUB Fee	\$1,943,050	Housing Allocation	\$645,000
Transportation Fee	\$534,825	Transportation Contract	\$534,825
Clubs (use of activity generated revenue)	\$132,350	Transfer to Athletics	\$1,548,403
		Financial Aid, Admin Cost	\$185,437
		Clubs (use of activity generated revenue and reserve)	\$132,350
		Facility Improvement Funds & Operations	\$13,648
		Pence Union Building and Rec Center Operations	\$550,000
Total Revenues	\$9,619,192	Total Uses	\$9,619,192

* Based on S&A Fee increase of 4%

Scholarships and Fellowships (Index 5)

Scholarships	FY2022 Budget	FY2023 Budget
Federal Financial Aid Grants (Includes Pell grant and the Supplemental Educational Opportunity Grant – SEOG)	14,400,000	15,000,000
State Financial Aid Grants (Includes State Need Grant)	20,300,000	22,000,000
EWU Financial Aid Grants (Includes EWU grant, endowed scholarships and license plate)	1,485,000	2,100,000
Private Financial Aid Grants (Includes foundation endowed scholarships)	1,500,000	1,600,000
Total	37,685,000	40,700,000

- Scholarships & Fellowships include funds for student aid programs, some federal and state aid programs, and privately endowed scholarships.
- Funding levels assumed to remain relatively flat year-to-year.
- Total increases driven by assumed enrollment rates.

Sponsored Programs (Grants & Contracts)

Index 5

Sponsored Programs	FY2022 Budget	FY2023 Budget
Federal Research	34,500,000	4,791,000
State Research	5,000,000	4,528,000
Local Research	3,500,000	3,918,000
Private Research	1,100,000	704,000
Total	44,100,000	13,941,000

Funding and contracts are dependent on state and federal agency funding levels and local governmental and private agencies need for contracted services.

FY2021-23 University Operating Budget

FY2023 Supplemental

Sources and Uses

	FY2023 Resources	FY2023 Expenses
Education and General		
General Fund State	61,496,000	61,496,000
Education Legacy Trust	8,414,000	8,414,000
State Funding HB 2158	12,639,000	12,639,000
Tuition Operating Fees- permanent	51,064,000	51,064,000
Tuition operating Fees- 1x funding budget gap	13,800,000	13,800,000
Recharges	5,287,459	5,287,459
Dedicated Local Funds	64,660,855	61,604,377
Service Funds	3,500,161	3,264,201
Total Education and General	220,861,475	217,569,037
Auxiliary Enterprises	40,563,935	36,822,471
Scholarships & Fellowships	40,700,000	40,700,000
Sponsored Programs	13,941,000	13,941,000
FY2023 Operating Budget	316,066,410	309,032,508

1x funding represents budgeted reserves

FY2021-23 University Operating Budget

FY2023 Supplemental

Revenues and Resources- All Funds

	FY2022	FY2023	2021-23
Education and General			
General Fund State	58,296,000	61,496,000	119,792,000
Education Legacy Trust	8,424,000	8,414,000	16,838,000
State Funding HB 2158	2,605,000	12,639,000	15,244,000
Tuition Operating Fees	57,474,024	51,064,000	108,237,024
Tuition Operating Fees -1x funding	5,356,676	13,800,000	19,156,676
Recharges	5,106,220	5,287,459	10,393,679
Dedicated Local Funds	62,543,828	64,660,855	127,204,683
Service Funds	4,141,161	3,500,161	7,641,322
Total Education and General	203,946,909	220,861,475	424,808,384
Auxiliary Enterprises	39,443,374	40,563,935	80,007,309
Scholarships & Fellowships	37,685,000	40,700,000	78,385,000
Sponsored Programs	44,100,000	13,941,000	58,041,000
2021-23 Operating Rev/Resources	325,175,283	316,066,410	641,241,693

1x funding represents budgeted reserves

FY2021-23 University Operating Budget

FY2023 Supplemental

Expenditures- All Funds

	FY2022	FY2023	2021-23
Education and General			
General Fund State	58,296,000	61,496,000	119,792,000
Education Legacy Trust	8,424,000	8,414,000	16,838,000
State Funding HB 2158	2,605,000	12,639,000	15,244,000
Tuition Operating Fees- permanent	57,474,024	51,064,000	108,538,024
Tuition operating Fees- 1x funding budget gap	5,356,676	13,800,000	19,156,676
Recharges	5,106,220	5,287,459	10,393,679
Dedicated Local Funds	60,115,352	61,604,377	121,719,729
Service Funds	3,646,846	3,264,201	6,911,047
Total Education and General	201,024,118	217,569,037	418,593,155
Auxiliary Enterprises	38,098,283	36,822,471	74,920,754
Scholarships & Fellowships	37,685,000	40,700,000	78,85,000
Sponsored Programs	44,100,000	13,941,000	58,041,000
2021-23 Operating Budget	320,907,401	309,032,508	629,939,909



FY2021-23 University Operating Budget

FY2023 Supplemental

Expenditures- All Funds

	FY2022	FY2023	2021-23
Education and General			
General Fund State	58,296,000	61,496,000	119,792,000
Education Legacy Trust	8,424,000	8,414,000	16,838,000
State Funding HB 2158	2,605,000	12,639,000	15,244,000
Tuition Operating Fees- permanent	57,474,024	51,064,000	108,538,024
Tuition operating Fees- 1x funding budget gap	5,356,676	13,800,000	19,156,676
Recharges	5,106,220	5,287,459	10,393,679
Dedicated Local Funds	60,115,352	61,604,377	121,719,729
Service Funds	3,646,846	3,264,201	6,911,047
Total Education and General	201,024,118	217,569,037	418,593,155
Auxiliary Enterprises	38,098,283	36,822,471	74,920,754
Scholarships & Fellowships	37,685,000	40,700,000	78,85,000
Sponsored Programs	44,100,000	13,941,000	58,041,000
2021-23 Operating Budget	320,907,401	309,032,508	629,939,909



Current and Future Planning to Ensure Sustainable Financial Environment

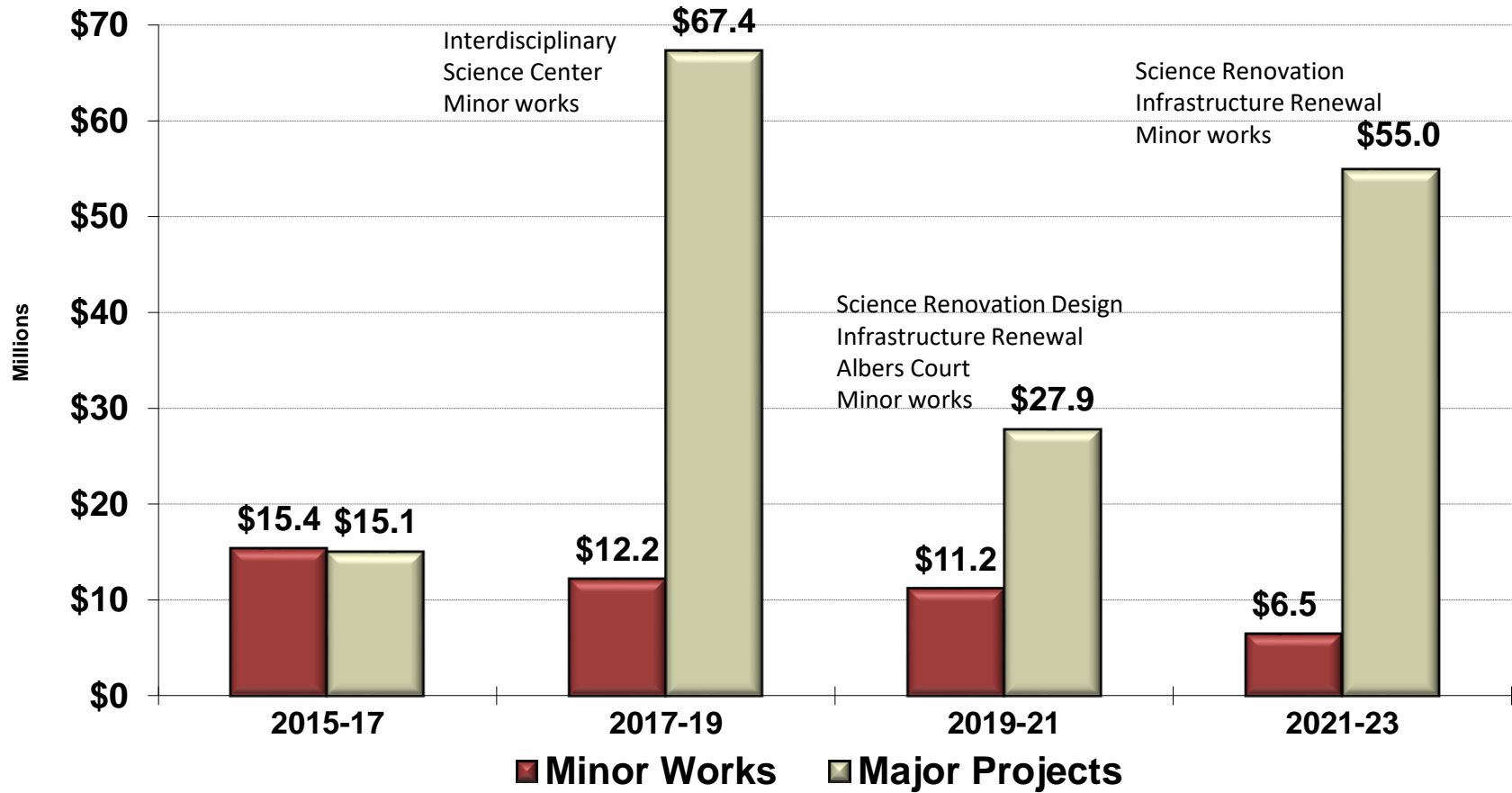
Key financial drivers

- Overall enrollment trajectory
 - Respond to declines and growth by actively planning and managing instructional resources
 - Academic Affairs is reducing instructional cost based on enrollment level
- Restructure/resize institution
 - Units revisit staffing, instruction, and operating costs based on enrollment and service levels
- Other student fee related revenue tied to enrollment
 - Units are responding by reducing expenses in relation to changes in revenue

2021-23 BIENNIUM CAPITAL BUDGET

Capital Appropriation History

State capital funding can fluctuate between biennia and types of projects funded.



Source: Appropriation schedule - New appropriations only

2021-23 State Capital Budget

Project	2021-23 Biennial Budget Appropriations
Science Renovation	\$45,000,000
Infrastructure Renewal	\$10,000,000
Total State Capital Projects- 057	\$55,000,000
Minor Works Preservation	\$3,000,000
Lucy Covington	\$300,000
Minor Works Program	\$1,000,000
Preventative Maintenance	\$2,217,000
Total EWU Capital Projects- 061 Building Fees	\$6,517,000
Local Capital	\$1,385,000
Reappropriations	\$25,683,610
2021-23 Capital Budget	\$88,585,610

Note: EWU Capital Projects Account (061) spend level is reflective of revenue levels based on enrollment

2021-23 Capital Budget – Local Capital

Local Capital	FY2022	FY2023	2021-23
Housing System- minor improvements	\$200,000	\$410,000	\$610,000
Dining Renewal Replacement	\$0	\$25,000	\$25,000
University Recreation Center- equipment replacement	\$250,000	\$0	\$250,000
Pence Union Building Roof	\$0	\$500,000	\$500,000
Total	\$450,000	\$935,000	\$1,385,000

***Board of Trustees
Approval Request***

***2021-2023 Supplemental
Operating Budget***

FY23 Tuition & Fee Increases

	FY2023 % Change	FY2023 Annual Rates
Resident Undergraduate	2.4%	\$7,074
Nonresident Undergraduate	0%	\$24,774
Resident Graduate	2.4%	\$12,661
Nonresident Graduate	0%	\$27,987
Building Fee	2.4%	Included in tuition rate
Service & Activity Fees	4%	Included in tuition rate
Housing & Dining Rates	4%	Rates vary
Transportation Fee	0%	\$75
Comprehensive Health & Wellness Fee	5.86%	\$413
Parking Permits – all lots	5%	Rates vary

Rates rounded for presentation purposes

FY2021-23 University Operating Budget

FY2023 Supplemental

Expenditures- All Funds

	FY2022	FY2023	2021-23
Education and General			
General Fund State	58,296,000	61,496,000	119,792,000
Education Legacy Trust	8,424,000	8,414,000	16,838,000
State Funding HB 2158	2,605,000	12,639,000	15,244,000
Tuition Operating Fees- permanent	57,474,024	51,064,000	108,538,024
Tuition operating Fees- 1x funding budget gap	5,356,676	13,800,000	19,156,676
Recharges	5,106,220	5,287,459	10,393,679
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EASTERN
WASHINGTON UNIVERSITY