



Oregon State
University

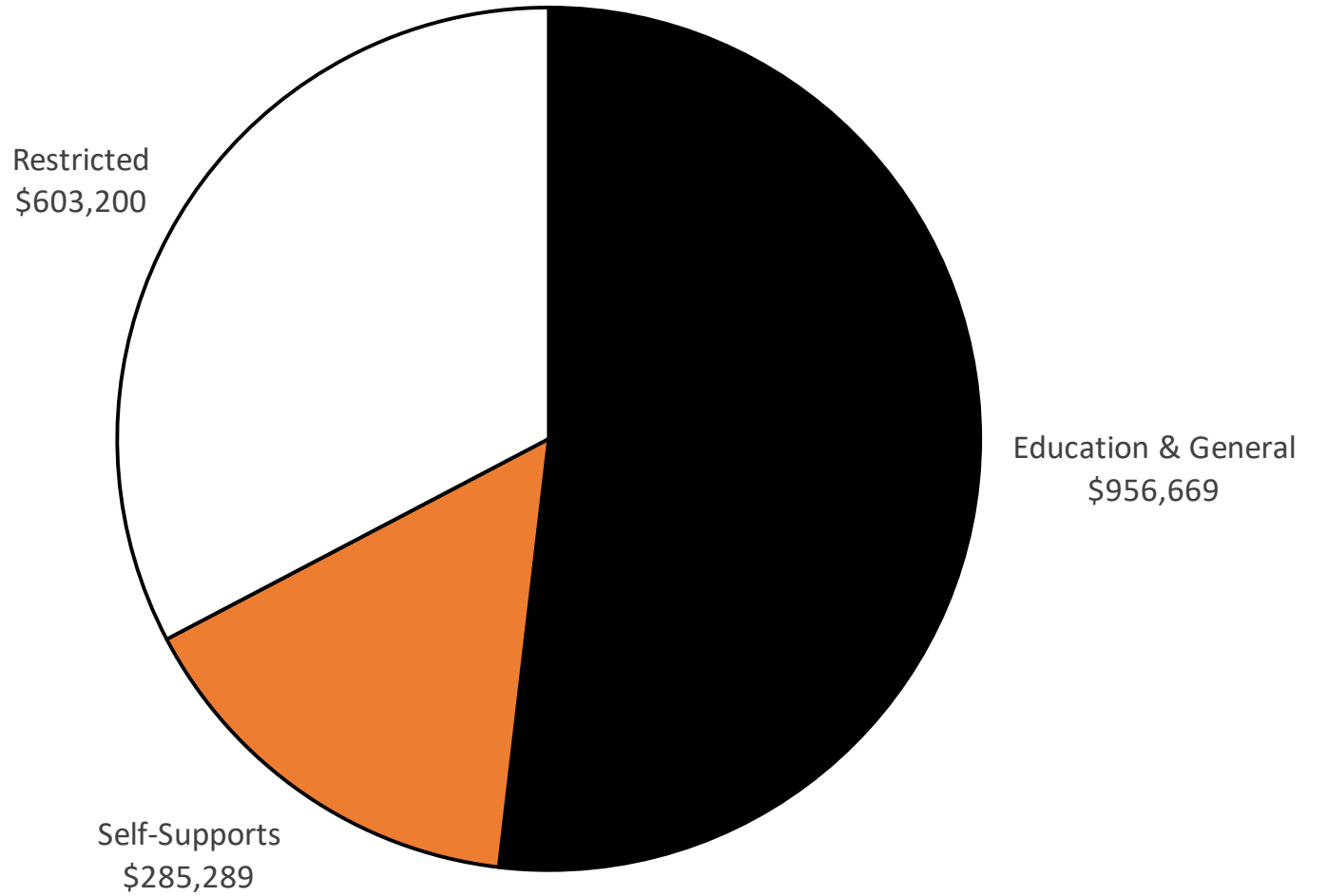
Fiscal Year 2025 Operating Budget Overview

September 26, 2024



Overall Revenue

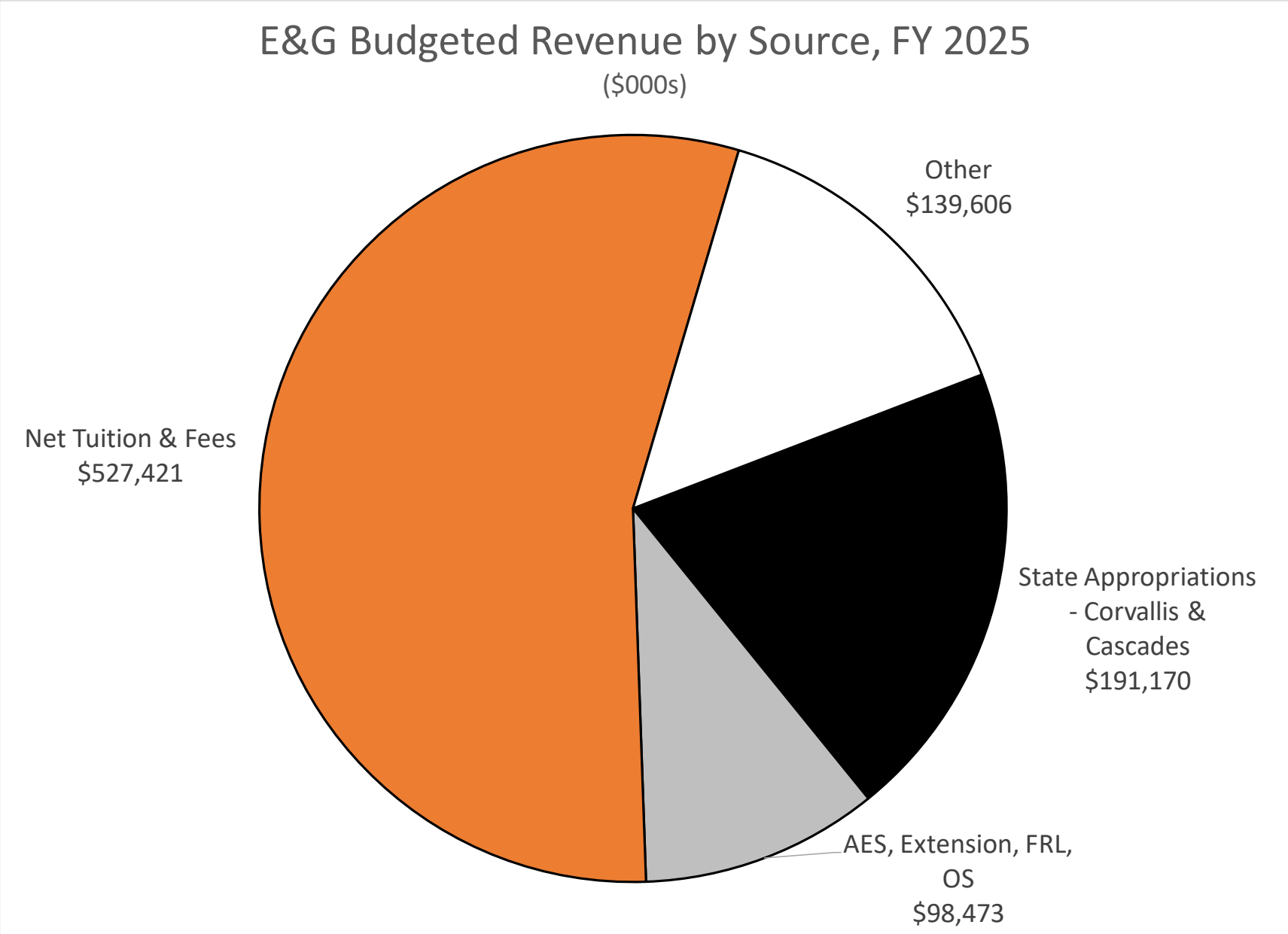
OSU Budgeted Revenue, FY 2025
(\$000s)



Sources of Funds

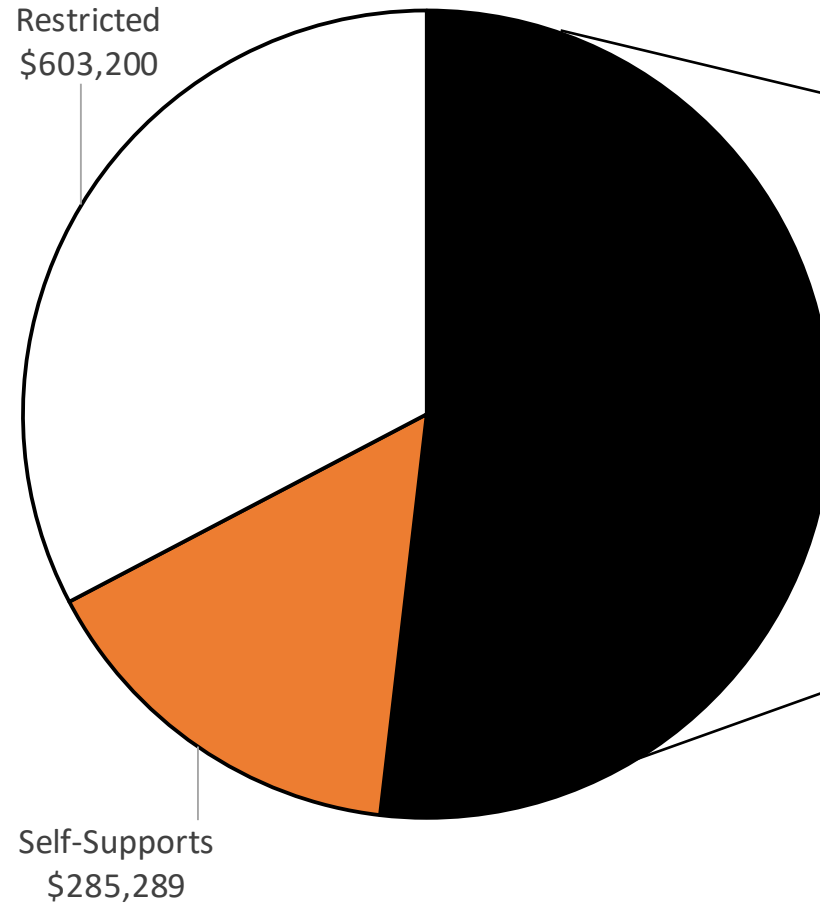
- **Education and General (E&G) Funds** support instructional, research, and outreach and engagement operations within the university's Corvallis Campus, OSU-Cascades Campus in Bend, and in the Statewide Public Services (SWPS): the Agricultural Experiment Station; Forest Research Laboratory; and Extension Service.
- **Self-Support Funds** include revenue from university auxiliary operations (OSU Athletics, University Housing and Dining Services, student centers, etc.), service centers, designated operations.
- **Restricted Funds** include externally funded grants and contracts, federal and state financial aid and gift expenditures from the OSU Foundation and other entities.

Education & General



Education & General

OSU Budgeted Revenue, FY 2025 (\$000s)



E&G Breakdown

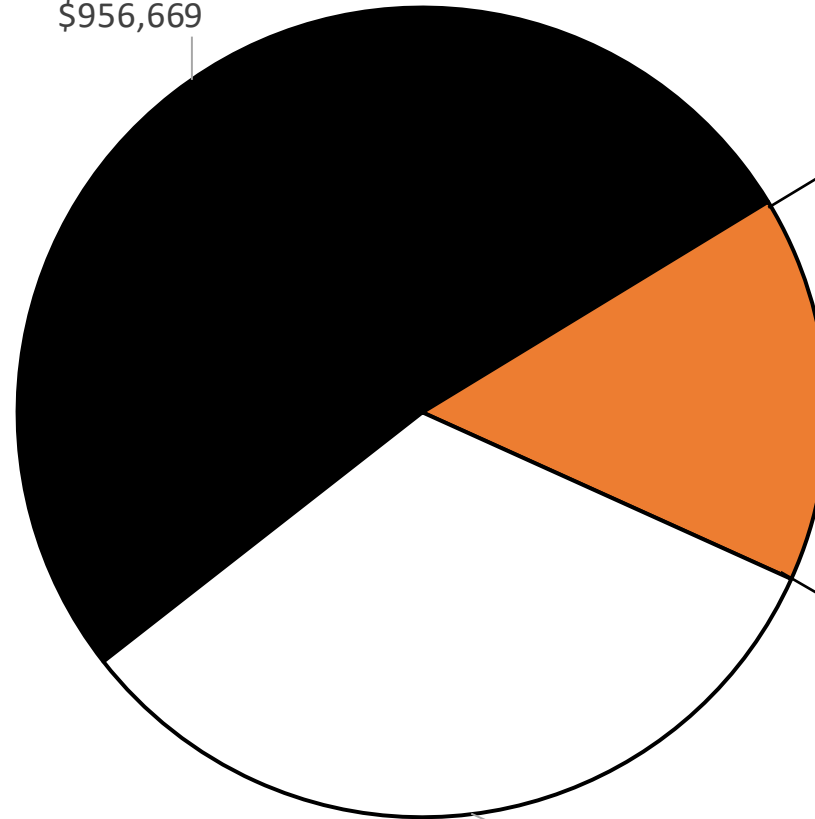
Corvallis	\$796,316
Cascades	27,359
Ag Experiment Stations	57,683
Extension	56,883
Forest Research Lab	10,226
Outdoor School	8,203
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	\$956,669

Self-Support

OSU Budgeted Revenue, FY 2025

(\$000s)

Education & General
\$956,669



Restricted
\$603,200

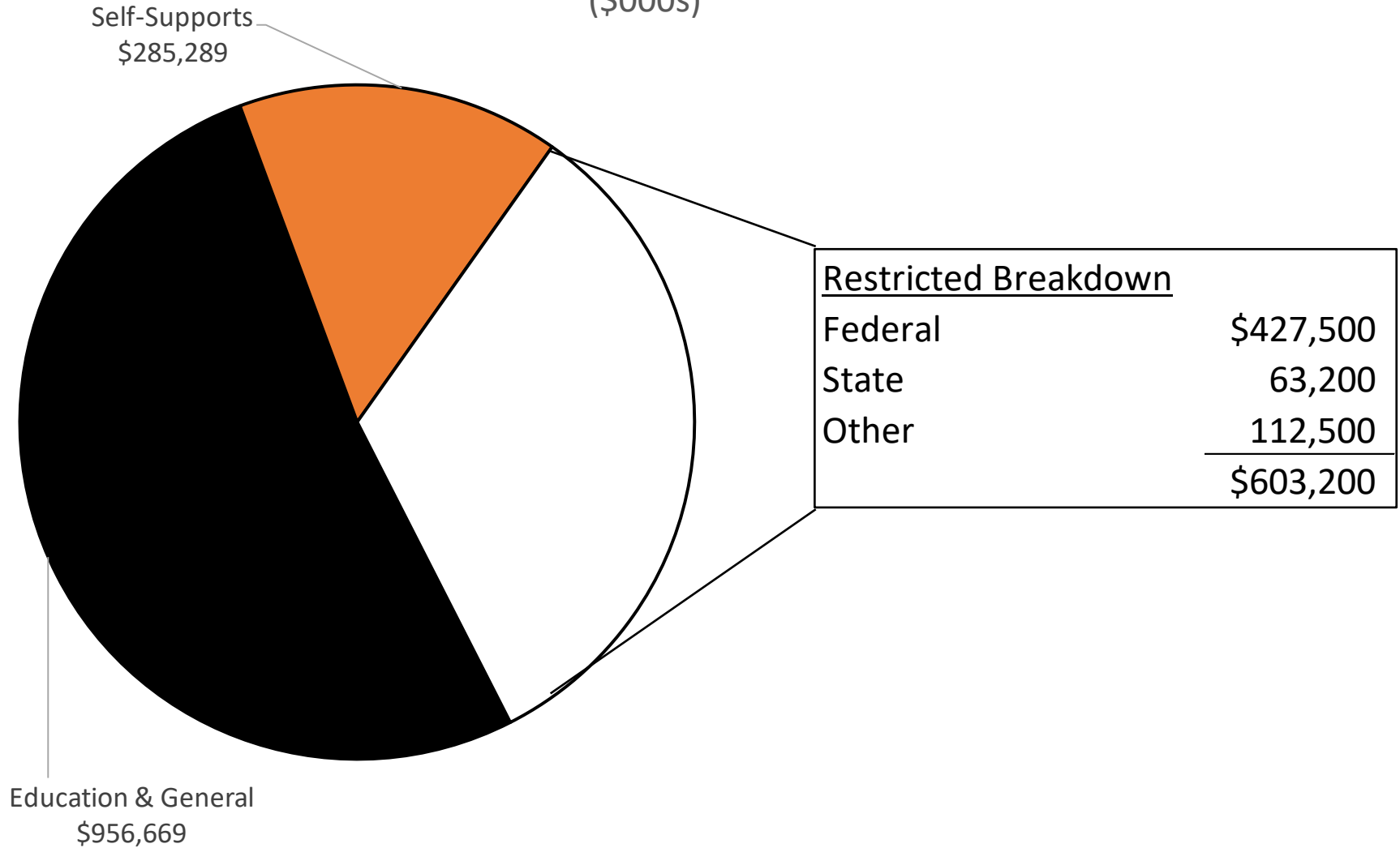
Self-Supports Breakdown

Univ Housing & Dining	\$90,453
Athletics	66,916
Student Centers	39,267
Service Centers	26,493
Designated Ops/Other	24,646
Student Health	20,608
Bend	8,267
Parking	4,892
Misc. Auxiliaries	3,747
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	\$285,289

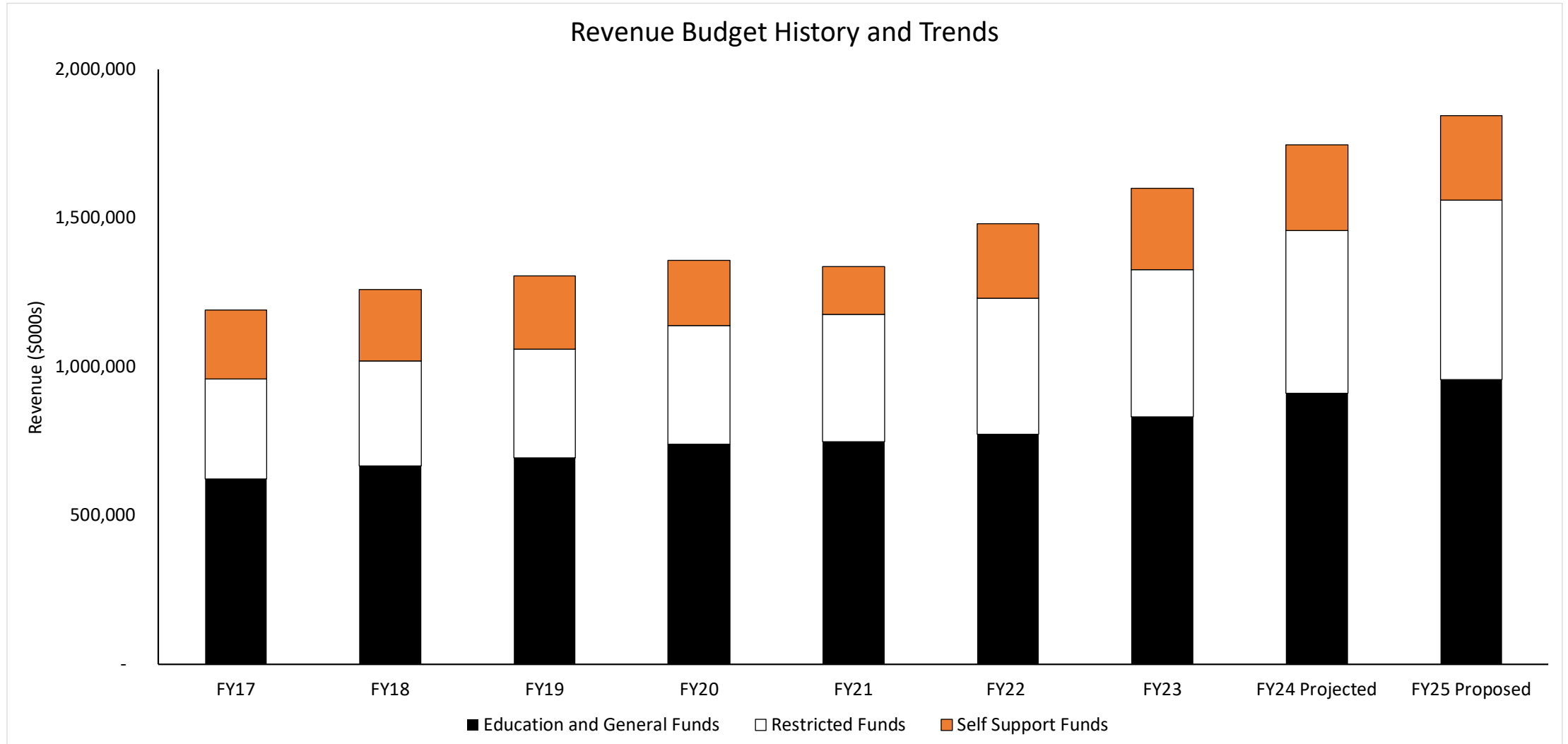
Restricted Funds

OSU Budgeted Revenue, FY 2025

(\$000s)



Revenue Budget History and Trends



E&G History and Budget

	2022	2023	2024	2025	2022-23	2023-24	2024-25
(\$000s)	Actual	Actual	Q3 Projection	Orig. Budget	% Chg.	% Chg.	% Chg.
State General Fund	\$260,758	\$270,348	\$300,433	\$289,643	3.7%	11.1%	-3.6%
Tuition & Resource Fees, net of Remissions	401,907	432,881	474,465	527,421	7.7%	9.6%	11.2%
Other	111,243	128,798	138,661	139,606	15.8%	7.7%	0.7%
Total Revenues	773,908	832,027	913,559	956,669	7.5%	9.8%	4.7%
Personnel Services	(585,801)	(613,600)	(666,580)	(712,803)	4.7%	8.6%	6.9%
Supplies & Services & Capital Outlay	(178,290)	(201,873)	(222,021)	(238,940)	13.2%	10.0%	7.6%
Total Expenditures	(764,091)	(815,473)	(888,601)	(951,743)	6.7%	9.0%	7.1%
Net from Operations	9,817	16,554	24,958	4,926			
Transfers In	32,598	4,784	6,540	4,124	-85.3%	36.7%	-36.9%
Transfers Out	(29,287)	(22,281)	(18,997)	(35,271)	-23.9%	-14.7%	85.7%
Change in Fund Balance	13,128	(943)	12,501	(26,221)			
Beginning Unrestricted Net Assets	174,183	187,311	186,368	198,869			
Ending Unrestricted Net Assets	\$187,311	\$186,368	\$198,869	\$172,648	-0.5%	6.7%	-13.2%
% Operating Revenues	24.2%	22.4%	21.8%	18.0%			

Budgeting principles and considerations

- Structural balance, long-term view
 - Recurring expenses aligned with recurring revenues
 - Avoid or minimize the use of one-time money (balances) for recurring costs
- Shared Responsibility Budget Model (SRBM) at OSU
- Unavoidable linkage of compensation and tuition
 - Personnel is largest expense category (\$713M)
 - Tuition is largest revenue source (\$515M)
 - 1% compensation ~ 1.4% tuition