

WESTERN ILLINOIS UNIVERSITY BOARD OF TRUSTEES

October 13, 2023

Resolution No. 23.10/1 FY2024 All-Funds Budget

Resolution:

WHEREAS Western Illinois University must prepare an annual all-funds budget for Appropriated Funds, University Income Funds, and All Other Funds for the Illinois Board of Higher Education, Illinois State Legislature and the Governor; and,

WHEREAS the Fiscal Year 2024 All-Funds Budget requires Western Illinois University Board of Trustees approval prior to submission; and,

WHEREAS the Fiscal Year 2024 All-Funds Budget presented today advances the goals of the University's Strategic Plan, *Higher Values in Higher Education*, on both Western Illinois University campuses and statewide strategic planning goals for higher education, as identified in *IBHE 2021, A Thriving Illinois: Higher Education Paths to Equity, Sustainability and Growth*; and,

WHEREAS the Fiscal Year 2024 All-Funds Budget presented today maintains Western Illinois University's public commitments to conservative fiscal management and public accountability to students, their families, and state taxpayers:

THEREFORE, be it resolved that the Board of Trustees approves the Fiscal Year 2024 All-Funds Budget as presented in the Fiscal Year 2024 All-Funds Budget document and be it further resolved that the President be authorized to make technical adjustments in these budgets if necessary.

Fiscal Year 2024 All-Funds Budget

To ensure full budgetary disclosure within Illinois public universities, the Illinois Board of Higher Education requires each public university Board of Trustees to approve a budget for the upcoming fiscal year. The plan must include all sources of university funds categorized by State Appropriated Funds, University Income Funds, Auxiliary Services Funds, and All Other Non-Appropriated Funds. The budget approved by the Western Illinois University Board of Trustees is submitted to the Illinois Board of Higher Education, Illinois State Legislature, and the Governor.

The following table presents Western Illinois University's Fiscal Year 2024 All-Funds Budget to be approved by the Western Illinois University Board of Trustees. This budget is presented with a FY2024 state appropriation of \$55.7 million. This budget was passed by the General Assembly and signed by the Governor on June 7th 2023.

Fiscal Year 2024 All-Funds Budget					
	State Appropriated	University Income	Auxiliary Facilities System	Other Non- Appropriated	Total
Personnel Services	\$ 52,967,400	\$ 27,532,600	\$ 10,000,000	\$ 13,500,000	\$ 104,000,000
Medicare	800,000	800,000	120,000	250,000	1,970,000
Contractual Services	-	12,250,000	15,750,000	13,500,000	41,500,000
Travel	-	360,000	35,000	300,000	695,000
Commodities	-	975,000	1,085,000	1,500,000	3,560,000
Equipment	-	2,000,000	100,000	2,200,000	4,300,000
Awards/Grants & Matching Funds	-	15,300,000	1,300,000	22,000,000	38,600,000
Telecommunication Services	-	150,000	-	175,000	325,000
Operation of Automotive Equip.	-	235,000	85,000	300,000	620,000
Permanent Improvements	-	180,000	75,000	175,000	430,000
CMS Health Insurance	1,944,800	-	-	1,100,000	3,044,800
Other	-	-	9,550,000	1,400,000	10,950,000
Total FY2024 Operating Budget	\$ 55,712,200	\$ 59,782,600	\$ 38,100,000	\$ 56,400,000	\$ 209,994,800

Statewide budgeting for higher education follows a two-step process. Prior to the start of the fiscal year, the Western Illinois University Board of Trustees must approve a preliminary spending plan for the next fiscal year beginning July 1. Table 1 presents the *Western Illinois University Preliminary Spending Plan* for fiscal years 2022, 2023 and 2024. This plan was approved by Western Illinois University Board of Trustees in June (*Resolution No. 23.6/2*).

Table 2 presents the All-Funds Budget approved by the Western Illinois University Board of Trustees for Fiscal Years 2022, 2023, and 2024. Differences in values budgeted for the *Fiscal Year 2024 Preliminary Spending Plan* (Table 1) and the *Fiscal Year 2024 All-Funds Budget* (Table 2) are due to the following factors:

- The *Fiscal Year 2024 Preliminary Spending Plan*, approved by the Western Illinois University Board of Trustees in June 2023, was based on projected student enrollment. The *Fiscal Year 2024 All-Funds Budget*, presented today, is based on actual Fall 2023 enrollment.
- Western Illinois University bases institutional budgets on previous fiscal year expenditures. The *Fiscal Year 2024 Preliminary Spending Plan*, approved by the Western Illinois University Board of Trustees in June 2023, was based on estimated Fiscal Year 2023 expenditures. The *Fiscal Year 2024 All-Funds Budget*, presented today, is based on actual Fiscal Year 2023 expenditures.

Fiscal Year 2024 Spending Priorities

Following a fiscally conservative model, Western Illinois University's annual budget preparation process uses the previous year's budget and Strategic Plan priority and resource allocation decisions as base. This practice supports advancement of the *University Mission Statement* and attainment of institutional goals and priorities stated in *Higher Values in Higher Education*.

As guided by *Higher Values in Higher Education*, funds will be applied to the University's highest priorities, including increasing faculty and staff salaries to meet and exceed the average of peer institutions, enrollment, recruitment and retention efforts, diversity initiatives, support for student scholarships, support for academic programs, student access and opportunity initiatives in the Quad Cities and deferred maintenance needs.

Pending Board approval, the University will continue to aggressively pursue Strategic Plan priorities. Personnel services, Medicare, and CMS health insurance expenditures totaling \$109.0 million represent 51.9 percent of the University's Fiscal Year 2024 planned all-funds budget expenditures, followed by items supporting the academic mission of the University: awards and grants (student financial aid), contractual services (primarily utilities and food service), and commodities.

Integrated Planning, Budgeting, and Accountability Reporting Processes

Because Western Illinois University engages in integrated planning, budgeting, and accountability reporting processes, the *Fiscal Year 2024 All-Funds Budget* report should be read in conjunction with *The Fiscal Year 2025 Appropriated Operating and Capital Budget Recommendations* to the Illinois Board of Higher Education identifying how funding will create sustainability for instructional, research, and service activities that directly contribute to Illinois' knowledge-based economy through successful implementation of *Higher Values in Higher Education*.

Table 1
Western Illinois University
Fiscal Year 2022 Through FY2024 Preliminary Spending Plan

	State Appropriated Funds	University Income Funds	Auxiliary Facilities System Funds	Other Non- Appropriated Funds	Total
Fiscal Year 2022					
Personnel Services	\$ 46,843,200	\$ 29,656,800	\$ 8,960,000	\$ 12,100,000	\$ 97,560,000
Medicare	800,000	800,000	120,000	150,000	1,870,000
Contractual Services	-	9,600,000	15,600,000	14,350,000	39,550,000
Travel	-	200,000	37,500	500,000	737,500
Commodities	-	1,180,200	300,000	2,000,000	3,480,200
Equipment	-	1,250,000	100,000	2,000,000	3,350,000
Awards & Grants and Matching Funds	-	13,700,000	1,300,000	25,000,000	40,000,000
Telecommunication Services	-	250,000	-	350,000	600,000
Operation of Automotive Equipment	-	125,000	70,000	300,000	495,000
Permanent Improvements	-	150,000	75,000	300,000	525,000
CMS Health Insurance	1,944,800	-	-	1,200,000	3,144,800
Other	-	-	10,237,500	250,000	10,487,500
Total FY2022 Operating Budget	\$ 49,588,000	\$ 56,912,000	\$ 36,800,000	\$ 58,500,000	\$ 201,800,000
Fiscal Year 2023					
Personnel Services	\$ 49,322,600	\$ 26,677,400	\$ 9,500,000	\$ 12,100,000	\$ 97,600,000
Medicare	800,000	800,200	120,000	150,000	1,870,200
Contractual Services	-	11,000,000	15,500,000	13,000,000	39,500,000
Travel	-	200,000	35,000	250,000	485,000
Commodities	-	800,000	1,200,000	1,800,000	3,800,000
Equipment	-	1,000,000	100,000	3,200,000	4,300,000
Awards & Grants and Matching Funds	-	15,930,000	1,300,000	24,750,000	41,980,000
Telecommunication Services	-	200,000	-	275,000	475,000
Operation of Automotive Equipment	-	125,000	70,000	225,000	420,000
Permanent Improvements	-	100,000	75,000	300,000	475,000
CMS Health Insurance	1,944,800	-	-	1,200,000	3,144,800
Other	-	-	9,800,000	250,000	10,050,000
Total FY2023 Operating Budget	\$ 52,067,400	\$ 56,832,600	\$ 37,700,000	\$ 57,500,000	\$ 204,100,000
Fiscal Year 2024					
Personnel Services	\$ 52,967,400	\$ 26,532,600	\$ 10,000,000	\$ 12,100,000	\$ 101,600,000
Medicare	800,000	800,000	120,000	150,000	1,870,000
Contractual Services	-	12,350,000	16,500,000	13,000,000	41,850,000
Travel	-	250,000	35,000	250,000	535,000
Commodities	-	900,000	1,100,000	1,500,000	3,500,000
Equipment	-	2,247,200	100,000	3,000,000	5,347,200
Awards & Grants and Matching Funds	-	16,200,000	1,300,000	24,725,000	42,225,000
Telecommunication Services	-	150,000	-	200,000	350,000
Operation of Automotive Equipment	-	175,000	70,000	275,000	520,000
Permanent Improvements	-	100,000	75,000	250,000	425,000
CMS Health Insurance	1,944,800	-	-	1,000,000	2,944,800
Other	-	-	9,800,000	250,000	10,050,000
Total FY2024 Operating Budget	\$ 55,712,200	\$ 59,704,800	\$ 39,100,000	\$ 56,700,000	\$ 211,217,000

Table 2
Western Illinois University
Fiscal Year 2022 Through 2024 All-Funds Budget

	State Appropriated Funds	University Income Funds	Auxiliary Facilities System Funds	Other Non- Appropriated Funds	Total
Fiscal Year 2022					
Personnel Services	\$ 46,843,200	\$ 30,656,800	\$ 8,960,000	\$ 12,100,000	\$ 98,560,000
Medicare	800,000	800,000	120,000	150,000	1,870,000
Contractual Services	-	10,600,000	14,250,000	13,850,000	38,700,000
Travel	-	300,000	37,500	350,000	687,500
Commodities	-	1,680,200	350,000	2,000,000	4,030,200
Equipment	-	2,250,000	100,000	2,825,000	5,175,000
Awards & Grants and Matching Funds	-	13,850,000	1,800,000	25,000,000	40,650,000
Telecommunication Services	-	250,000	20,000	175,000	445,000
Operation of Automotive Equipment	-	150,000	70,000	300,000	520,000
Permanent Improvements	-	375,000	300,000	300,000	975,000
CMS Health Insurance	1,944,800	-	-	1,200,000	3,144,800
Other	-	-	10,792,500	250,000	11,042,500
Total FY2022 Operating Budget	\$ 49,588,000	\$ 60,912,000	\$ 36,800,000	\$ 58,500,000	\$ 205,800,000
Fiscal Year 2023					
Personnel Services	\$ 49,322,600	\$ 28,177,400	\$ 9,500,000	\$ 12,200,000	\$ 99,200,000
Medicare	800,000	800,000	120,000	225,000	1,945,000
Contractual Services	-	12,350,000	15,350,000	12,950,000	40,650,000
Travel	-	250,000	33,000	300,000	583,000
Commodities	-	900,000	1,000,000	1,600,000	3,500,000
Equipment	-	2,247,200	250,000	3,025,000	5,522,200
Awards & Grants and Matching Funds	-	20,983,000	1,300,000	24,750,000	47,033,000
Telecommunication Services	-	150,000	2,000	275,000	427,000
Operation of Automotive Equipment	-	175,000	70,000	300,000	545,000
Permanent Improvements	-	100,000	275,000	275,000	650,000
CMS Health Insurance	1,944,800	-	-	1,200,000	3,144,800
Other	-	-	9,800,000	400,000	10,200,000
Total FY2023 Operating Budget	\$ 52,067,400	\$ 66,132,600	\$ 37,700,000	\$ 57,500,000	\$ 213,400,000
Fiscal Year 2024					
Personnel Services	\$ 52,967,400	\$ 27,532,600	\$ 10,000,000	\$ 13,500,000	\$ 104,000,000
Medicare	800,000	800,000	120,000	250,000	\$ 1,970,000
Contractual Services	-	12,250,000	15,750,000	13,500,000	\$ 41,500,000
Travel	-	360,000	35,000	300,000	\$ 695,000
Commodities	-	975,000	1,085,000	1,500,000	\$ 3,560,000
Equipment	-	2,000,000	100,000	2,200,000	\$ 4,300,000
Awards & Grants and Matching Funds	-	15,300,000	1,300,000	22,000,000	\$ 38,600,000
Telecommunication Services	-	150,000	-	175,000	\$ 325,000
Operation of Automotive Equipment	-	235,000	85,000	300,000	\$ 620,000
Permanent Improvements	-	180,000	75,000	175,000	\$ 430,000
CMS Health Insurance	1,944,800	-	-	1,100,000	\$ 3,044,800
Other	-	-	9,550,000	1,400,000	\$ 10,950,000
Total FY2024 Operating Budget	\$ 55,712,200	\$ 59,782,600	\$ 38,100,000	\$ 56,400,000	\$ 209,994,800